

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,  
ORISSA, C U T T A C K.**

No. VII (Rev) 1/10/4808(A) /2010 /CT., Dated 15.03.10

**CIRCULAR**

**Sub: - Assessment of performance of CTOs, ACCTs, DCCT (LTU), DCCT (Appeal), JCCTs, Addl CCT (Appeal)**

Regular assessment by the department officers under Orissa Sales Tax Act was replaced by provision for self assessment by the dealers under Orissa Value Added Tax Act. The returns filed by the dealers are self assessed documents. Tax compliance in a self assessment regime depends on the intensity and quality of survey of unregistered dealers, scrutiny of returns, tax audit and audit assessment made.

Audit is being done for selected dealers only. About 5% of the total dealers are taken up for audit in a year. The period of audit is confined to 5 years only. It is observed that in many cases the quality of audit is far from satisfactory.

It is noticed that 99% of commercial taxes collected is admitted and paid by the dealers. Collection of tax from arrears and demands constitutes less than 1% of the total collection. Collection of taxes depends on the intensity and quality of scrutiny of returns, waybill verification, audit, etc. Hence, performance of the officers shall be assessed not only on collection of taxes in the Range/Circles but by their performance on scrutiny of returns, collection from arrears, waybills cross verification and other related activities. **The officers are required to furnish information in the following format in Part II of their PAR (Performance Appraisal Report) Self Appraisal in order to assess their performance.**

**1. For DCCT (LTU)/ACCT (in charge of circles)/CTOs/DCCT (LTU)**

Sl.no.	Item of work	Target *	Achievement **
1	Collection of taxes		
2	Collection from arrears		
3	Audit ( No of Dealers)	Programmed including spill over	Audited
4	ITC cross verification	Random verifications	No of cases discrepancies noticed /

			amount collected
5	Scrutiny of Returns	50 per month	No of returns scrutinised
6	Number of assessments	No to be audited including spill over	No. completed/ Demand raised
7	Survey of unregistered dealers		No of dealers identified/registered
8	Disposal of registration/Amendment	No applied including spill over	No of cases granted/rejected
9	Disposal of CAG Audit para	No/ amount involved	Amount realised
10	Action against non filers/Nil-filers	No of non-filers/nil filers	No of RCs suspended/cancelled
11	Waybill cross verification	No received from Checkgates	No of waybills verified
12	C-forms and other statutory forms verification	No of cases received as per utilisation statement	No of forms verified
13	Disposal of Refund applications	No of cases in which application filed	No of cases sanctioned/Cases rejected
<b>II. For JCCTs in charge of Ranges</b>			
1	Collection taxes		
2	Collection from arrears		
3	Survey of unregistered dealers		
4	Disposal of CAGaudit para		
5	Disposal of Appeal/Revision cases		
6	Assessment of LTU dealers		
7	Review of assessment records		
8	Review of audit visit reports		
9	Review of refund disposal		
10	Inspection of field offices		
11	Capacity building of CT officials working in and under Range jurisdiction		
<b>III.For ADDL CCT ( Appeal)/DCCT (Appeal)</b>			
1	Disposal of Appeal//Revision		

	cases		
<b>IV.CTO/ACCT/DCCT (Enforcement)</b>			
1	No of surprise inspections		
2	No of reports submitted		
3	Collection of casual taxes		
4	No of days on mobile duty		

\* / \*\* The targets and achievement to be indicated in number or amount or as mentioned in the respective fields.

The Reporting & Reviewing Authorities are advised to take into account the quality of output i.e. the quality of return scrutiny, quality of audit reports, quality of assessment orders etc. while evaluating the performance of an officer.

Sd/-  
**(N B Dhal, I A S)**  
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