

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
ORISSA, CUTTACK**

No.VII (REV) 59/2011/17358/CT.,

Dt.21/10/2011

CIRCULAR

Sub: MPR on the performance of ACTOs

Duties of the ACTOs have been elaborated in the Commissioner's circular issued vide no. 9547/CT dated 13.05.09. Similarly, in the circular issued vide no. 9829/CT dated 20.05.09, the work flow of different functions of the offices and role of the ACTOs have been clearly defined. But it is found that the circulars are not implemented by the ACCTs / DCCTs in most of the Circles. The ACTOs are not assigned with the jobs as prescribed in the circulars. The performance of ACTOs are neither reviewed by the ACCTs / DCCTs nor by the JCCTs. It is also found that many ACTOs are not familiar with the fundamentals of tax laws. The services of the ACTOs are greatly underutilized. It is found that a large number of tax returns are not validated, utilization statements of waybills are not cross verified, sales and purchases disclosed in the returns by the dealers are not matched with the declaration forms, TDS collection / Profession Tax collection is not monitored closely. Similarly, intelligence reports on the basis of tax returns, form utilization, etc. are not submitted by the ACTOs for taking appropriate action. As a result, the Department is unable to check the fraudulent activities of dealers.

To make proper utilization of the services of the ACTOs and monitor their work, a monthly performance report (MPR) is hereby prescribed. The performance of the ACTOs shall be supervised in the manner mentioned below:

- 1- The ACTOs posted in the Circle shall submit the MPR to the Asst. Commissioner of Commercial Taxes / Deputy Commissioner of Commercial Taxes of the circle by 7th of every succeeding month.
- 2- The Asst. Commissioner of Commercial Taxes / Deputy Commissioner of Commercial Taxes of the Circle shall review the performance of the ACTOs of his / her circle by 10th of every succeeding month.
- 3- The JCCT of the Range shall review the performance of the ACTOs of the Circle under his jurisdiction once in three months.
- 4- The performance review reports of the Asst. Commissioner of Commercial Taxes / Deputy Commissioner of Commercial Taxes / JCCT shall be submitted to the Head Office.
- 5- The senior officers while doing comprehensive review of the circle offices shall review the performance of the ACTOs.
- 6- The Asst. Commissioner of Commercial Taxes / Deputy Commissioner of Commercial Taxes should assign the job to the ACTOs in accordance with the circular in the month of April every year. If one ACTO is transferred, the ACTO taking over charge from him shall discharge the duty assigned to the relieved ACTOs.
- 7- Monthly Sharing Meetings should be held without fail; the minutes of the meetings shall be recorded and circulated with a copy submitted to the Head Office for the perusal of the undersigned.
- 8- Additional Commissioner of Commercial Taxes (Revenue) shall monitor the implementation of the Circular and apprise the undersigned from time to time.

Sd/-

(N.B.Dhal, IAS)

**Commissioner of Commercial Taxes, Orissa,
CUTTACK**

MPR on the performance of ACTOs

- Name of the ACTO:
- Name of the Circle:
- For the month:

Sl. No	Nature / Item of the work assigned	Target for the month	Spill over from the previous month	Total	Achievement	Balance
1	Initial Scrutiny of Returns					
2	Validation of return entry					
3	System based Scrutiny of returns					
4	Verification of utilization statements of waybills					
5	Verification of utilization statements of other forms (name the form)					
6	Verification of utilization statements of waybills with check gate data					
7	Verification through TINXSYS					
8	Survey of unregistered dealers					
9	Pre-registration enquiry					
10	Amendment Enquiry					
11	Monitoring TDS collection from the engineering divisions					
12	Reports on the basis of analytical work / collection of intelligence					

13	Report on non-issuance of Tax / Retail invoices					
14	Report on potential tax evaders					
15	Verification of the business activities of a dealer receiving 402-A form					
16	Audit of TIN / SRIN dealer					
17	Mobile duty					
18	Transport checking					
19	Execution of the orders of the TRO					
20	Administration of Profession Tax. (a) Survey (b) Collection (c) Assessment					
21	Any other work assigned by the A.C.C.T / D.C.C.T.					

- View of the Reviewing Authority: *
(* The Reviewing Authority should verify some records, examine the quality of the work and record his views on the quality)

Memo No.17359/CT

dated 21.10.2011

Copy forwarded to all Zonal Addl. C.C.T.s / J.C.C.Ts of all Ranges/ D.C.C.Ts/ A.C.C.Ts of all the Circles for information and necessary action.

Sd/-

Deputy Commissioner of Commercial Taxes

(VAT)