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OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,
CUTTACK.

NO. 1355 /CT DATED 19.01.2013
III(C) 89/12

To

All the Joint Commissioner of Commercial Taxes of Territorial Ranges/Deputy Commissioner of Commercial Taxes and Asst. Commissioner of Commercial Taxes, in-charge of the Circles.

Sub: Setting up of Help Desks & regular interaction with dealers.

Sir,

As you are aware, promoting voluntarily tax compliance and establishing the credibility of tax administration is of utmost importance for an effective tax administration. It has been seen that in many cases lack of understanding of tax provisions and lack of awareness regarding obligations of tax payers results in non-compliance of the statutes. This is also supported by experience in different countries where it is found that tax payers' education programmes and adequate tax payers' services have contributed significantly to voluntary compliance.

After introduction of VAT, which has voluntary compliance as one of the cornerstones, the credibility of tax administration is perceived in terms of its capacity to identify defaulters and enforce penal provisions in a fair and just manner without causing any harassment or burdening the honest taxpayer with excessive compliance costs. The ethos of the tax organisation, ethics of the officials and discharging of functions in an open, transparent and accountable manner are therefore, important factors in building up the credibility of tax administration. In line with this, the VAT regime in Indian context also presupposes a change in the attitude of tax administrators.

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Keeping the above in view, the Commercial Taxes Department has come out with **the tax payers' charter** stating the vision and mission of the Department and the rights and obligations of the tax payers as well as that of the tax administrators (The Charter is available on the Department Website). This should be imbibed by the officials of the department and should be reflected in their working especially in their interface with the dealers. You are requested to publish the same in a prominent place in the office for information of the public and also discuss with the officials & staff working in your office in the regular review meetings so as to give effect to the precepts laid down in the charter.

A tax administrator also needs to be dynamic and responsive to problems/issues in the field so as to create a congenial environment for business for an honest tax payer. It is important that the department has an institutional mechanism in place to get feedback from the tax payers through interactions with them on a regular basis and in return providing them with information and services in a prompt manner. Keeping the above in view, it has been **decided to set up a Tax Payers Service Unit** in the Commercial Taxes Department to function for achievement of the above objective.

To operationalise some of the functions of the Tax Payers Unit at the Circle, Range Level, the following action may be taken at your level.

1. **Regular interaction with the dealers-** Instructions have been issued vide Circular No.7 of November, 1978 for **holding Range Level Advisory Committee meeting twice in a year**. It is seen that it is not being held regularly. The Range Level Advisory Committee has representatives from Tax Bar Association, dealers, Chamber of Commerce and other stake holders as members. It should be ensured by the JCCT (in charge of range) that the Range Level advisory Committee meeting is held regularly as prescribed. The proceeding of the Range Level Advisory Committee meeting should be sent to head office within two weeks of the holding of the meeting for appropriate decisions. Where all the action taken on the proceedings will be put on the web site of the Commercial Tax Department.

Besides the above, it is directed that **regular interaction should be made on a quarterly basis with the dealers and the Commercial Tax Department Officers at the circle level.** Every circle should organise an interaction with the dealers on the 7th of the month and if the same falls on holiday, it should be held in the next working day. It should be ensured that the dealers invited represent different activities so that issues pertaining to various trades can be highlighted. Essentially, this will help in creating an enabling environment between the department and the dealers and will also help in informing the dealer about the various changes by the department as well as addressing the problems faced by the dealers for which appropriate remedial measure can be taken. New dealers' orientation may be made in the said meeting in which the newly registered dealers may be sensitised about their rights and obligations along with different provisions of law. Proceedings of the meeting may be sent to the JCCTs in charge of ranges. The JCCT (Ranges) should compile the important issues and send the same to the office of the CCT for further action.

2. **Setting up a help desk at each location:** Instructions have been issued earlier vide Letter No. 2847/CT, Dated. 22.2.12 **for setting up of "Help Desks"**. The department has taken a number of steps for providing e-services to the dealers. **Steps are also under way to make the process of registration and amendment simpler and time bound.** It is important that at each location help desk should be made functional. One or two ACTOs depending upon the work load may be nominated and assigned the work of managing these 'Help Desks'. They should be assisted by Data Entry Operators. Infrastructure in terms of computers with internet connectivity, furniture, a web camera, high speed scanner will have to be provided. The camera and the scanner will be provided by the head office. **You are requested to take immediate steps so that the help desk may be functional from 1st March, 2013.** The help desk should be located in front of the office which should be aesthetically designed and carry information on the services provided by the department and where the circles are collocated a common Help Desk may be set up. The Help Desk set up at Ganjam I Circle is given as an illustration at Annexure-I.

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Further communication regarding activities of the tax payers unit and the process of registration and amendment will be intimated in due course. You are requested to follow up the instructions scrupulously and take action on the Tax Payers Charter, Meetings with the Dealers and setting up of Help Desks as per the schedule prescribed.

Yours faithfully,



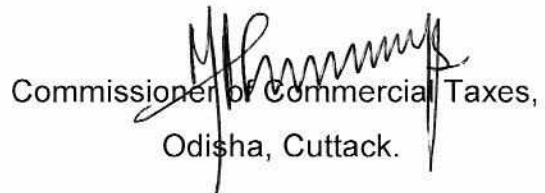
(Manoj Ahuja)

Commissioner of Commercial Taxes,
Odisha, Cuttack.

Memo No. 1356 /CT

Dated 19-01-2013

Copy to All Zonal Addl. Commissioners of Commercial Taxes for information and necessary action.



Commissioner of Commercial Taxes,
Odisha, Cuttack.