

# **GUIDELINES FOR RECORDING AND MAINTENANCE OF PARs OF ASSISTANT COMMERCIAL TAX OFFICERS (ACTOs) OF COMMERCIAL TAX DEPARTMENT**

---

After introduction of Orissa Value Added Tax Act, the functioning of Commercial Tax Department has undergone a change and the job profile of Asst. Commercial Tax Officers (ACTOs) has been redesigned. Consequently, the current practice of the Confidential Character Roll (CCR) in case of Asst. Commercial Tax Officer of C.T. Department which has been primarily based on Orissa Sales Tax Act, needs to be revised. Therefore, it is decided to introduce a new Performance Appraisal Report (PAR) for the ACTOs of the C.T. Department substituting the earlier CCR in supersession of all orders issued in this regard.

The guidelines for maintenance of PAR are detailed below.

## **1. Custody of PARs:**

The PARs of ACTOs is a confidential document. It shall be maintained in **duplicate** in the office of the Commissioner of Commercial Taxes, Orissa, Cuttack. The original copy should not be taken away from the office having custody of it except when specifically required by the Orissa Public Service Commission / Courts. Other copy may be used for the purpose of promotion, selection, etc. and returned to the PAR Unit, O/o. the C.C.T.(O), Cuttack at the earliest possible. Presently, P.A. to C.C.T.(O) is the incharge of the PAR Unit.

## **2. Report Period:**

- (i) The PARs shall be recorded for each financial year or part thereof in the prescribed form (**Annexure-A**). PARs for two or more years should not be recorded in one form. Separate forms should be used for each financial year or part thereof.
- (ii) The minimum period for recording remarks in the PAR of an officer shall be four months in a year. The higher authority should not record her/his remarks about a subordinates' work unless she/he has seen it for a minimum period of four months.

**Explanation:** For computing the period of four months, leave taken or training program attended for a continuous duration of less than thirty days shall be ignored.

**3. Level of Assessment :**

There shall ordinarily be three levels of assessment (excluding self assessment) of the appraiser by the authorities designated by Government from time to time – the Reporting Authority, Countersigning Authority & Accepting Authority as given in the schedule of instruction.

**4. Initiation of PAR recording process by Appraiser / Reporting Authority / Countersigning Authority /Accepting Authority.**

- (i) PAR will be initiated by the appraiser [she/he may download the form from the website ([www.ori.nic.in/salestax](http://www.ori.nic.in/salestax)) or may use photocopy] within one month of the conclusion of the financial year, or the change of Reporting Authority due to either the transfer of the appraiser or of the Reporting Authority. The appraiser shall send PAR form filling up self appraisal portion (Part I & Part II) to the Reporting Authority with a copy to the PAR Unit.
- (ii) In case of default by the appraiser, the PAR (with Part-I filled up and Part-II blank) will be sent to the Reporting Authority by the PAR Unit. On the margin of Part III of PAR, remarks “Appraiser did not submit PAR on time” should be recorded.
- (iii) Reporting Authority after recording his remarks within the time prescribed, will send the PAR to the Countersigning Authority with a copy of the filled up PAR to the PAR Unit.
- (iv) In case the Reporting Authority does not send the PAR to the Countersigning Authority within time prescribed, PAR (with or without self assessment as the case may be) shall be sent to the Countersigning Authority by the PAR Unit. Remarks on margin of Part III “Reporting Authority did not submit PAR on time” will be recorded by the PAR Unit. The Countersigning Authority will record his remarks within one month without awaiting the remarks of the Reporting Authority. In case Countersigning Authority receives the filled up PAR from the Reporting Authority after having received a copy of the PAR from the PAR Unit, and after having recorded his remarks on the PAR, the remarks of the Reporting Authority will be disregarded. The Countersigning Authority will send the concerned copy of PAR received from the Reporting

Authority to the PAR Unit which will destroy concerned copy of PAR belatedly filled up by Reporting Authority.

- (v) On receipt of PAR from Reporting Authority, within the specified time Countersigning Authority will record his remarks within the time prescribed. He will send the PAR to the Accepting Authority with a copy to the PAR Unit.
- (vi) In case of Countersigning Authority not submitting PAR on time, the PAR Unit will send the copy of (with or without assessment of appraiser or Reporting Authority) PAR to the Accepting Authority.
- (vii) Accepting Authority will record his remarks within the time prescribed and send it to the PAR Unit. In case the Accepting Authority receives the filled up PAR from the Countersigning Authority after having received the copy of PAR from the PAR Unit, and after having recorded his remarks, the provisions of foregoing clauses (iv) of Para 4 will *mutatis mutandis*, apply.
- (viii) If, there are more than one Reporting Authority / Countersigning Authority (called Co-Reporting/Co-Countersigning Authorities), then the appraiser will submit the PAR to the 1<sup>st</sup> Reporting Authority within the time prescribed who will transmit the PAR after recording his remarks to 2<sup>nd</sup> Reporting Authority within 30 days of the receipt. The 2<sup>nd</sup> Reporting Authority will attach additional copy of only part-III of PAR format following the 1<sup>st</sup> Reporting remarks and then write his remarks in the attached sheet within 30 days of receipt of PAR. Thereafter she/he will send the PAR to the Countersigning Authority. The same process shall be followed *mutatis mutandis*, if there are more than one Countersigning Authority except that normally remarks should be made within 15 days of the receipt of the PAR.
- (ix) When Reporting Authority/Countersigning Authority (any or all) are not available to record remarks on the ground of suspension / long leave / retirement / demitting office / death / invalidation / long term training / for not having seen the work of the appraiser for four months or more, the appraiser shall submit the PAR (with part I & II filled up) direct to the Countersigning Authority / Accepting Authority with a copy to the PAR Unit.

**5. Time Table for Transmission of PAR :**

The time table for writing of PAR in different situations will be as follows:-

**TIME TABLE FOR PAR RECORDING**

<b>Sl. No</b>	<b>Type of Case</b>	<b>By Appraiser (in Part I &amp; II of PAR)</b>	<b>By Reporting Authority (in Part III of the PAR)</b>	<b>By Countersigning Authority (in Part IV of the PAR)</b>	<b>By Accepting Authority (in Part V of the PAR)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1.	PAR at the end of financial year	30 <sup>th</sup> April	30 <sup>th</sup> June	31 <sup>st</sup> July	31 <sup>st</sup> August
2.	PAR in the event of transfer of the appraiser or transfer of the Reporting Authority	Within 30 days of the relinquishment of charge by appraiser or the Reporting Authority	Within 60 days of the receipt of the PAR from appraiser	Within 30 days of the receipt of the PAR from Reporting Authority	Within 30 days of the receipt of the PAR from Countersigning Authority
3.	PAR in the event of retirement of appraiser	During the last month before her/his retirement.	-do-	-do-	-do-
4.	PAR in the event of retirement of Reporting Authority	-do-	Within 30 days of retirement	-do-	-do-
5.	PAR in the event of demitting of office by Reporting Authority	During the last month before her/his demitting.	Within 30 days of demitting office	-do-	-do-
6.	PAR in the event of retirement of Countersigning /Accepting Authority	No special PAR other than those mentioned for cases 1-5 above needs to be initiated in this case	No special PAR other than those mentioned for cases 1-5 above needs to be initiated in this case	Within 30 days of retirement of Countersigning Authority only on the PARs usually due as in 1-5 above	Within 30 days of retirement of Accepting Authority only on the PARs usually due as in 1-5 above
7.	PAR in the event of demitting of office by either Countersigning Authority or Accepting Authority	No special PAR other than those mentioned for cases 1-5 above needs to be initiated in this case	No special PAR other than those mentioned for cases 1-5 above needs to be initiated in this case	Within 30 days of demitting of Countersigning Authority only on the PARs usually due as in 1-5 above	Within 30 days of demitting of Accepting Authority only on the PARs usually due as in 1-5 above
8.	Default by appraiser (Not submitting PAR within time prescribed)	--	Within 30 days of receipt of PAR from the PAR Unit	Within 30 days of receipt from Reporting Authority.	Within 30 days of receipt from Countersigning Authority
9.	Default by Reporting Authority (Not submitting PAR within time prescribed)	--	--	To write Part IV of PAR within 15 days of receipt of PAR from the PAR Unit	Within 15 days of receipt from Countersigning Authority

Sl. No	Type of Case	By Appraiser (in Part I & II of PAR)	By Reporting Authority (in Part III of the PAR)	By Countersigning Authority (in Part IV of the PAR)	By Accepting Authority (in Part V of the PAR)
1	2	3	4	5	6
10	Default by Countersigning Authority (Not submitting PAR within time prescribed)	--	--	--	To write Part V of PAR within 15 days of receipt of PAR from the PAR Unit
11.	In case of Co-Reporting/Co-Countersigning Authority as per the Schedule of Instruction	Please follow instruction as given in Para 4(viii) above			

#### 6. Monitoring of PAR Movement :

- (i) In the transmission record of the PAR, which is the integral part of the PAR format (first two pages), details of transmission of PAR form at different levels – Appraiser, Reporting Authority, Countersigning Authority, Accepting Authority (including Co-Reporting Authority / Co-Countersigning Authority) will be noted .
- (ii) The persons handling the PARs in the office of the appraiser (or appraiser on her/his own), Reporting Authority, Countersigning Authority will record the transmission details in the Transmission Record page of the PAR (page 1 & 2 of the PAR). Before the PAR in original is sent to the next level, photocopy of the PAR completed till date (including the first two pages) will be sent to the PAR Unit along with a covering letter (appended as **Annexure-B**). Such persons will be liable to ensure that the PARs are filled up by the concerned Authority within the prescribed time limit.
- (iii) The Accepting Authority after recording his remarks in the relevant part will send the PAR to the PAR Unit. In case the Accepting Authority does not submit the PAR by 31<sup>st</sup> March of the following year, the remarks of the lower authority will be accepted as final. If the completed PAR with the remarks of the Accepting Authority is received in the PAR Unit after remarks of lower authority has been accepted as final, the same will be ignored and destroyed.
- (iv) The PAR Unit will make necessary entries in the computer, so that the monitoring is possible at all stages of transmission. The photocopies of the completed PARs (till date of transmission) will be preserved so that they can

be used to build up PARs in case of default in writing and submission of PARs on time by any of the authorities in the PAR chain.

- (v) After the original PAR has been received complete in all respect, the photocopies received at different stages, if not used will be destroyed by the PAR Unit retaining the original.
- (vi) A list of chronic defaulters among the appraisees and the authorities may be prepared every year for suitable correctional measures.

**7. Points to be kept in view while Recording Remarks :**

- (i) Reporting Authority / Countersigning Authority while recording remarks in the PARs in the relevant parts (Part-III, IV as the case may be) should sum up their assessment on the work of the officer into one of the following grades, “outstanding”, “very good”, “good”, “average”, “below average”. An officer should not be graded outstanding unless exceptional qualities and performances have been noticed. Grounds for giving such a grade should be clearly brought out in the PAR.
- (ii) The Accepting Authority in his remarks may agree or disagree with the comments of the Reporting Authority / Countersigning Authority. Adverse remarks, if any, shall be recorded in the specific box / space provided. These remarks include justifications of integrity “not certified” or the remarks to justify “below average” grading if awarded to appraisee. The Accepting Authority may however make adverse remarks in the box provided for her/his remarks.
- (iii) The PAR is based on the scaling principle wherein the work output, attributes and functional competencies are graded on a scale of 1 to 5 with 1 referring to the lowest and 5 to the highest. The overall grading is also based on the same principle.
- (iv) Reporting Authority / Countersigning Authority / Accepting Authority should abstain from writing the PAR of the appraisee who is her/his close relative and in such cases for other remarks PAR should be forwarded to other level of assessments.

**Explanation:** Close relation means own parents, spouse, son, daughter, own brother and sister, spouse’s parent, brothers and sisters

**8. Documents to be kept in PAR Folder :**

- (i) Awarding of a medal for meritorious and distinguished service should be kept in the PAR folder in order to indicate his/her capabilities and achievements.
- (ii) Letters of appreciation issued by the Commissioner, Commercial Taxes may be kept in the PAR folder.
- (iii) No letters of appreciation from persons who in the normal course have access to the PARs of officers should be issued. In such cases, the authority concerned may keep a note of the good work done and enter it in the PARs at the time of recording annual remarks.
- (iv) All punishments finally awarded on any delinquent Government servants duly proceeded against, whenever the punishment is one of the penalties specified in Rule 13 of the Orissa Civil Service (Classification, Appeal and Control) Rules, 1962 should be placed in the PAR folder of the Officer concerned. However such punishment need not be reflected in the PAR format of a particular year.
- (v) Oral warning shall not be placed in the PAR folder. Written warning or communication of displeasure shall be placed in the PAR folder if there is a specific order to that effect, such order should be of the appointing authority or authorities above him.
- (vi) Remarks in respect of probationers given by the Head of the training institute shall form a part of the PAR folder.
- (vii) When an Officer attends an approved course of study or training, the fact of his/her having done so should be entered in his/her PAR. The reports received from the Heads of the institution should also be placed in the PAR folder.

**9. Procedure for Writing Integrity Column :**

- (i) The report about integrity of an officer should be invariably made in the PAR at the relevant space. Every Government Servant holding a supervisory post shall take all possible steps to ensure integrity and devotion to duty of all Government servants serving under her/his control and authority. She/he

should keep note of instances which create doubts about the integrity of a subordinate and make plausible inquiries directly or indirectly. Such action may enable her/him to write remarks about the appraisee's integrity. In case Reporting Authority finds integrity doubtful or adverse he should write " Not Certified" in the remarks box in Part-III of PAR and provide justifications in adverse remarks box 3-B of the PAR

- (ii) There may be occasions when a Reporting Authority cannot, in fairness to himself and to the officer reported upon, either certify integrity or make an adverse entry, or even be in possession of any information which would enable him to make a secret report to the Head of the Department. Such instances can occur when an officer is serving in a remote station and the Reporting Authority has not had occasion to watch his/her work closely or when an officer has worked under the Reporting Authority only for a brief period or has been on long leave, etc. In all such cases the Reporting Authority should make an entry in the integrity column to the effect that he/she has not watched the officer's integrity. This would be a factual statement to which there can be no objection. But it is desirable that a superior officer should make all reasonable efforts to form definite judgment about the integrity of those working under him as early as possible.
- (iii) Countersigning Authority/Accepting Authority based on their knowledge about integrity of the appraisee may append adverse remarks about integrity even if Reporting Authority has certified the integrity of the appraisee. However in such cases they should write their remarks in the relevant place in Part-IV/V as the case may be with due justification.

**10. Issue of No Remarks Certificate :**

No Remarks Certificate (NRC) will be recorded by the PAR Unit under the following circumstances.

- (a) Suspension / long leave / long term training / retirement / demitting office / death / invalidation of the authorities at all the three levels of PAR recording chain when PAR formats are transmitted to these levels by the lower authority in the PAR chain or by the PAR Unit.



- (b) Where the appraisee works for less than four months under each of the authority in the recording chain (for computing four months, leave/training for less than 30 days will be ignored).
- (c) Where the appraisee is on long leave (four months or more) or under suspension. (In these case NRC will be for the period he is on leave or under suspension).
- (d) If no remarks are received within one year from the last date of the financial year to which the PAR relates it will be presumed no remarks are to be recorded and a note “No Remarks Certificate” will be kept in the PAR folder of the respective officers by the PAR Unit.

**11. Review of PAR :**

- (i) The PARs after their receipt in the PAR Unit shall be subject to scrutiny and all adverse remarks contained in the earmarked box/space in Part-III, IV, V should be communicated directly to the officer concerned by the PAR Unit within two months of the receipt of the completed PAR. It is pointed out that only remarks recorded in the space prescribed in the PAR for such recording of adverse remarks will only be treated as adverse. Remarks recorded outside shall be deemed to be “non-adverse”.
- (ii) Remarks of the Countersigning Authority shall prevail over that of the Reporting Authority. Similarly the remarks of the Accepting Authority shall prevail over those of the Countersigning Authority. Adverse remarks recorded by the Reporting Authority are wiped away if these remarks have been counterbalanced by the Countersigning Authority or the Accepting Authority. Adverse remarks will be treated as counter balanced only if the Countersigning Authority or the Accepting Authority specifically indicates that he/she does not agree with the author of the adverse remarks.
- (iii) Where there are remarks of Co-Reporting Authority /Co-Countersigning Authority and there is divergent assessment, the remarks of the Reporting or Countersigning Authority, as the case may be shall prevail.

**12. Communication of Adverse Remark :**

D.O letters communicating adverse remarks should be signed by the officer incharge of the PAR Unit or any other officer authorized by the Commissioner of Commercial Taxes, Orissa, Cuttack.

**13. Submission of Representation :**

- (i) A representation against adverse remarks should be clear, concise and precise and written in a temperate language. It should be furnished in two copies addressed to the Commissioner of Commercial Taxes, Orissa, Cuttack within a period of 45 days of receipt of such communication. If there are sufficient reasons, the representation may be considered by the PAR Unit beyond this period of 45 days but not later than six months of the receipt of communication.
- (ii) A second representation shall not in any circumstances be entertained.
- (iii) Any representation which is not properly addressed or is illegible or unintelligible or contains language which in the opinion of Government is disloyal, disrespectful or improper or casts unwarranted aspersions on the authorities recording remarks or on authorities deciding the representation, should be summarily rejected.
- (iv) Copy of any representation received from any other quarter than those stipulated above will be seriously viewed and construed as an attempt by the representationist to exert extraneous pressure and influence for disposal of the representation.
- (v) If a representationist has made any allegations in his/her representation against any authority recording adverse remarks, he/she may be called upon to substantiate the same and in the event of his/her failure to do so, he would render himself liable to disciplinary proceedings.

**14. Disposal of Representation :**

- (i) Upon receipt of representation only the author of the adverse remarks may be asked to substantiate or to furnish her/his comment on the representation. Those higher authorities who have merely agreed to the adverse remarks written by other authorities need not be called upon to substantiate.

- (ii) The Substantiation Report should cover specific facts, figures and instances which are relevant to the adverse remarks.
- (iii) Substantiation reports and comments on the representations are invited to facilitate disposal of representations and it is the duty of the author of the adverse remarks to furnish them unless he has adequately supported the adverse remarks in the PAR itself.
- (iv) Substantiation report may also be sought from authors of adverse remarks who may have retired recently from Govt. service if felt necessary.
- (v) The representation against adverse remarks should be normally disposed within 6 months of receipt of such representation taking into consideration facts stated in the PAR, representation and substantiation report if any. The order passed on the representation shall be informed suitably to the officer concerned. Copy of such communication disposing the representation should be placed in the PAR folder of the officer concerned.

**15. Competent Authority :**

The competent Authority to deal with the representation against the adverse remarks will be the Commissioner of Commercial Taxes, Orissa, Cuttack. The order of the competent authority shall be final.

**16. Preservation Period :**

PAR should be preserved for a period of 1 (one) year from the date of death/retirement, resignation and dismissal or discharge unless there is a disciplinary proceeding/vigilance case/court case relating to gradation/promotion pending before such retirement/resignation/dismissal or discharge. In latter case the PARs should be preserved till final disposal.



(T. K. Pandey)

*Commissioner of Commercial Taxes,  
Orissa, Cuttack.*