

CIRCULAR No. 23 /2011

Sub:- Commercial Taxes Department –Proper maintenance of records at CTCPs– Instructions issued -reg.

Deputy Commissioner (Intelligence) Thiruvananthapuram has reported a case where an Intelligence Squad while over checking a parcel vehicle, which has crossed a major border check post, had found that the documents of transport bear only the seal of the Check post. No dated initials of the Check post Inspectors on duty or the vehicle checking register entry number were found in the documents of the transport. The Squad, therefore, detained the consignment suspecting that the crew of the vehicle might have affixed the seal of the check post without knowledge of the check post authorities, and transported the goods without declaring before the check post. Deputy Commissioner (Intelligence) found that it was not entered in the KVATIS either. The possibility of manual recording in the register was also enquired with the check post authorities. Check post personnel intimated that the particular declaration was manually recorded in the vehicle checking register but the details of consignor, consignee, Bill No., date of bill, name of commodity, value etc. were not recorded in the check post register. Whenever it is not practical to record all the bill details manually in the VCR, it is compulsory that a copy of the consolidated statement containing details of all the bills relating to goods under transport is either pasted in the register or safely filed and kept in the check post for all future references. This consolidated statement was also absent in this case. In essence, the identity of the person and the nature and details of the documents of the goods under transport is not identifiable from the check post records. Since this practice adopted by this particular check post, is reported as a general practice in the case of all parcel vehicles at all check posts, the chance for non-accounting of any consignment by any dealer transporting goods in parcel vehicles is very much open to their choice. This method of maintenance of registers at CTCP's is totally against the procedures in existence. The very purpose of establishment of the check post is totally defeated due to this irresponsible, improper and negligent attitude of the duty personnel. One cannot be blamed if he suspects that avoiding proper entries in the check post register was willful to assist tax evaders in connivance with them.

In the circumstances it is directed that all check posts should properly maintain vehicle checking register, under any circumstances when it is manually done, recording therein all details of goods under transport and also to put VCR entry No. and dated initials in the documents and declaration produced before the Check post.

COMMISSIONER