

Circular No.11/2006

Sub: Streamlining Procedures at Commercial Tax Check Posts-Instructions Issued

There have been several complaints about harassment to the dealers at the CTCs in recent times. The following measures are therefore ordered with immediate effect:

All personnel on duty at the CTCs shall display tags showing their name and designation clearly. The Asst. Commissioner in charge of the CTC shall provide the name tags and meet the expenditure for the purpose from office expenses. It shall be compulsory for all CTC staff to wear these tags while on duty and those failing to do so will be liable for disciplinary action.

All Class A CTCs will be provided with Fax Machines forthwith. The Asst. Commissioner in charge of the CTC shall ensure that they are always in working order. These machines will be used to receive messages from CTC Offices as well as from dealers regarding details of consignments being processed at the CTCs.

In cases where defects are found in the transport of goods in the name of registered dealers sent through approved Parcel Agencies, the vehicle or the parcel shall not be detained at the Check Post. Instead the vehicle will be allowed to proceed to its destination after booking OR with a direction to the Parcel Agency to release the goods only after verification by the Intelligence Officer having jurisdiction over the area where the Parcel Office is situated. The OR will also be forwarded for detailed physical verification to the Intelligence Officer. The defects found by the Check Post Inspector shall be faxed to the Intelligence Officer concerned forthwith so that a registered dealer does not have to go to the Check Post in order to clear his consignments. In cases where the Intelligence Officer concerned does not have a Fax, the message may be faxed to the office of the Deputy Commissioner concerned. The Deputy Commissioner shall arrange to inform the concerned Intelligence Officer on the same day.

In case of detention of full lorry load consignments at CTCs it shall not be insisted that only the officer who detained the consignment shall release it. As and when security/satisfactory explanation is received, the consignment shall be released by the officer on duty at that time. In cases where enquiry under Section 47 (5) is required in a case where the consignor or consignee as the case may be is a registered dealer in the State, the enquiry file shall be forwarded to the enquiry officer having jurisdiction over the area where the principal place of business of the registered dealer is situated, as provided under Rule 67 (6) of the KVAT Rules.

The Check Posts will sort declarations office-wise in to bundles and send them in sacks to the DCs concerned within three days from the date of the declaration for onward transmission to the assessment offices. The serial numbers of the declarations shall be noted in the forwarding letter. The Commercial Taxes Inspector shall be responsible to ensure that declarations relating to vehicles checked during his duty time are forwarded to the Deputy Commissioner concerned within the stipulated period.

These arrangements will be reviewed after six months.

Commissioner
Commercial Taxes