

No. D2 – 25909/2015/CT

Office of the  
Commissioner of Commercial Taxes,  
Thiruvananthapuram Dated 07/08/2015

Circular No. 23/2015

Sub:- Estt – Department of Commercial Taxes – Implementation of VAT System of Taxation – Duties and Functions of the Assessing Authorities of the Assessment Wing including Luxury Tax Officers – Certain direction issued  
Reg -

Ref:- Meeting of the District Deputy Commissioner's held on 28/07/2015.

.....

Consequent of the implementation of the Value Added System of Taxation in the State with effect from 01/04/2005, the compulsory final assessments are dispensed with and the voluntary filing of returns are encouraged as deemed assessment. Additional demand is being created after scrutinizing the monthly and annual returns utilizing Crime files, Enquiry files , Data-mining reports, C & AG's Audit report and other informations received from external agencies. It is noticed that there are huge pendency of Crime files and Enquiry files without utilizing in assessments , and there are huge pendency of CST Assessments, KGST Assessments and I.T Assessments. In the circumstances, inorder to wipe out the enormous pendency of Crime Files , CST , KGST and Luxury Tax Assessments it is necessary to fix quota of assessments for the Assessing Authorities as shown below :-

1. Assistant Commissioner ( Assessment ), Special Circle 15 per month
2. Commercial Tax Officers in ordinary Circle 25 per month
3. Commercial Tax Officer, Luxury Tax 30 per month

In achieving the above targets the following direction also should be complied by all Assessing Authorities.

1. Compulsory scrutiny of prioritized monthly returns and annual returns.
2. Utilization of potential Crime files / OR files.
3. Utilization of data mining reports and sustainable objections raised by Internal Audit Wing / C & AG

While completing the Assessments, the assessing authorities shall ensure that principles of natural justice are complied with. The Supervisory Officers (IACs and Des) also shall ensure that standing instructions are complied with in regard to approval of pre-assessment notices issued.

The receipt of the circular shall be acknowledged by all Deputy Commissioners and get acknowledgement from their sub-ordinates

  
For COMMISSIONER  
12