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Office of the Commissioner of
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Sub:- C.T.Dept. – Notice / Draft Orders issued by the Officers – Peer Review
Implementation – Instructions issued – reg.

Ref:- Minutes of the Meeting on Peer Review System held at the Chamber of
the CCT on 14-10-2015.

As a measure to bring in more transparency and accountability in tax administration, the Department intends to introduce “peer review system”. This system will entail evaluation of notices/ orders issued by an officer, by officers of the same competence. Such notices / orders issued by the officers relating to assessments and penalties will be uploaded to the intranet system, for other officers to view and comment on the same.

Apart from increasing transparency, such a system:-

- (i) Ensure uniformity across the State and see that adequate safeguards are applied.
- (ii) Suggestions from the peer group help the assessing officer to make up the shortcomings and to include the components left out.
- (iii) Mechanism will improve the quality of the assessment order.
- (iv) Reduce possibilities of litigations against the order, especially arbitrariness and resultant harassments.
- (v) Helps in timely realization of revenue due to Government.

Moreover the system forms knowledge repository of the Department in the long run and facilitates capacity building also. In the circumstances, the following directions are issued .

01. The notices issued by the assessing authorities under various Acts administered by the department shall be uploaded in the intranet for peer review.
02. Before forwarding draft assessment orders, the assessing officers shall upload the draft order also for the peer review.
03. Draft orders of all assessing authorities shall be published in intranet so that all the employees of the Department could view it and make suggestions / remarks to improve the quality of the proceedings.
04. The authority who publishes the Draft orders shall wait for 7 days before issuing the final order on the 8th day.
05. The peer review method shall be implemented by adding a new peer review module in KVATIS.


COMMISSIONER


30/11/15