

CIRCULAR. No. 8/08

Sub: Tax Administration – Transfer of Assesseees between Special Circles and Ordinary Circles – Instructions issued – Reg.
Read:- Circular No.16/07 dated 2-4-2007

As per the Circular cited above instructions were issued regarding transfer of assesseees between Special Circles and Ordinary Circles within the District on the basis of revenue potential. The instructions pertaining to transfer in the Circular read above had been kept in abeyance considering that the financial year had already started. Notice is now given to all concerned that the transfer of assesseees proposed at that time will now be taken up and completed before 1-4-2008. The relevant instructions for the transfer of assesseees within the District are reiterated below for the benefit of all concerned.

1. Effective 1-4-08, assesseees relating to assesseees with taxable turnover of Rs.1.50 crores or more and those with interstate sale or stock transfers or exports of Rs.20 lakhs or more in 2006-07 will be handled by Special Circles. All other assesseees, including those dealing in Iron & Steel, Chicken, Hill Produce, etc. will be transferred to the Ordinary Circles. Works Contract assesseees will also continue with the present assessing officers.
2. Assesseees so transferred will continue with their existing TIN/PIN.
3. The Deputy Commissioners will finalise the list of assesseees to be transferred between offices by 29-2-2008 with the approval of the Commissionerate, and intimate the lists to officers concerned immediately thereafter.
4. Intimation shall be given to the assesseees being so transferred by the Deputy Commissioners by 15-3-2008. Lists of assesseees transferred shall be displayed on the notice boards of offices from where the assessee is transferred as well as in the new office to which he is being attached in the format below:

<u>SI No</u>	<u>Name of Assessee</u>	<u>TIN/ PIN</u>	<u>Existing Circle Office to Which Attached</u>	<u>New Circle Office to Which Attached</u>

5. This will also be displayed on the website of the Department.
6. The transfer of these assesseees in the KVATIS will be effected on 1-4-2008 centrally at the Commissionerate by the IT Management Cell.
7. The transfer of files of these assesseees shall be completed by the assessing officers concerned by 5-4-2008. All files of assesseees so transferred, both pending and disposed, shall be inventoried and sent to the new office to which the assessee has been assigned. So also the DCB in respect of each assessee both for the period upto 1-4-2005 as well as for the period thereafter shall be transferred to the new office along with remittance particulars and chalans.
8. Assessing authorities in the receiving offices shall complete allocating assesseees among the officers in the Circle Office and effect the changes in the KVATIS by 3-4-2008.
9. The intra-Circle Office allocation of dealers will be carefully supervised by the Deputy Commissioners & the IACs to ensure equitable distribution of workload between the officers in the Circle Office.
10. Renewal of registration of the assessee for the year 2008-09 under section 16(7) of the said Act read with Rule 17(17) of KVAT Rules, 2005 shall be done by the new assessing officer in the new office; this should be done latest by 30th of April, 2008, the period statutorily fixed for the purpose.
11. The renewal of registration shall be endorsed on the Registration Certificate issued in 2007-08.
12. Assesseees will not be permitted after the 31st of May 2008 to do business without having a copy of their Registration Certificate endorsed as renewed.

All supervisory officers shall see that the above instructions are strictly complied with by all officers under their jurisdiction without fail.

COMMISSIONER.