

No.CCT/12-19/06-07/
Office of the Commissioner of
Commercial Taxes,
Panaji-Goa.
Dated: 24/10/2006.

ORDER

Setting up of enforcement cell for collection of intelligence and plugging leakage of revenue.

1. The Enforcement Cell shall function under the Additional Commissioner (HQ), with the assistance of Assistant Commissioner, HQ in the Commercial Taxes Department. The Enforcement Cell will be entrusted with the following responsibilities.

- a) Collection of Intelligence from the various sources.
- b) Formation of inspection teams by drawing Officers from the Wards.
- c) Planning inspections under the various Act.
- d) Compilation of information from the Check Post, presently managed by the Excise Department.
- e) Monitoring of post inspection assessment by the Ward Officers and creation of teams.

2. The above activities shall be carried out in the following manner:-

- a) The Additional Commissioner shall be the head of the Intelligence Cell and shall collect information relating to leakage of Revenue, based on analysis of VAT returns by the Ward Officers, Audit transaction, Newspaper reports and advertisements and other information such as vouchers collected at the check post etc.
- b) In due course of time the Intelligence cell would also develop a system of rewarding the informers and associate NGOs and Consumer Welfare Organizations, for supply of intelligence.
- c) All intelligence collected shall be of confidential nature and entered into source information register, which shall remain in the personal custody of Additional Commissioner.

- d) The Enforcement Cell for the time being shall prepare inspection teams, comprising of one Commercial Tax Officer, two ACTO's and CTIs, on rotation from different be in operation on two working day in a week.
 - e) The Additional Commissioner Commercial Taxes shall brief the inspection teams about the procedure to be followed and the specific issues to be examined on a particular inspection, based on the intelligence reports.
3. To begin with 3 teams can be sent for inspection in a week.
- a) The inspection teams shall be given an inspection format prescribed by the Department, in addition to which a narrative report indicating the possible leakage of revenue shall be drawn by the team which shall jointly sign the report.
 - b) All reports shall be entered into the register which shall contain details of the premises inspected, irregularities detected or methodology adopted for evasion of revenue.
 - c) The reports shall be dispatched to the concerned Ward Officers within two days from the date of receipt in the Office. The Ward Officers shall be given three months time to finalise the report of assessment and phasing the demand on the concerned dealers.
 - d) The action taken reports shall be entered in the register maintained by the Additional Commissioner of Commercial Taxes and also reviewed periodically.
 - e) Annually the best teams shall be selected on the basis of their performance and shall be suitably commended.
- 4) Regarding check posts the following action is to be taken
- a) Addl CCT shall immediately move proposal for procurement of land and Portable Cabin Huts for setting up check posts
 - b) Till new staff is available the existing arrangements with Excise Department shall continue.
 - c) Modalities for preparation of ward wise statements and collection of vouchers and the Data entry shall be worked out separately.

(Ajit Srivastava)

Commissioner of Commercial Taxes.