

No.CCT/12-19/2 006-  
Government of Goa,

Office of the  
Commissioner Of  
Commercial Taxes,  
Panaji Goa

Dated 2nd June, 2006

### VAT CIRCULAR.NO.17

Sub: Guidelines/Instructions for scrutinizing the returns by Officials in wards.

Scrutiny of returns filed by the dealers, on regular basis is very important and essential to have a checks on die activities of the dealers, as under a VAT regime the dealers are to be assessed on a self-assessment basis, on the other hand, it is also not feasible to scrutinize each and every returns filed in the department hence it is important that the selection of returns for scrutinization is to be planned in a manner ensuing maximum justification to the revenue.

It has been decided that the Commercial Tax Officers/Asstt. Commercial Tax Officers/ Commercial Tax Inspectors will scrutinize the returns, after making a selection of dealers for the purpose, adhering to

following guidelines:-

- (i) 100% scrutiny of returns of dealers with Gross turnover more than Rupees two crores- Each and every return filed by dealers having annual turnover / estimated turnover above Rupees two crores is to be scrutinized.
- (ii) 50% scrutiny of returns for dealers with Gross turnover ranging between Rupees one crore to Rupees two crores- Every alternate return should be scrutinized in case in case of a dealer having Gross turnover ranging between Rupees one crore and Rupees two crores

ensuing that half the returns filed by the dealer get scrutinized.

- (iii) Scrutiny of returns at Sr.No.(i) & (ii) above shall be done 50% by the Commercial Tax Officer and 50% by the Asstt. Commercial Tax Officer.

25% scrutiny of returns for dealers with gross turnover below Rupees one crore- 25% of the number of the remaining returns, picked at random, filed by the dealers having gross turnover below Rupees' one crore are to be scrutinized by the Commercial Tax Inspectors,

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(Amit Yadav)

Commissioner of Commercial T axes