

Annexures

Annexures

Annexure-I

Reference Paragraph-1.1.2-Page 3 (Footnote) Trend of revenue receipts

₹ in crore		
Details of other Non-Tax Revenue		
Sr. No.	Revenue head	Amount
1	0050-Dividends and Profit	289.63
2	0051- Public Service Commission	15.54
3	0056- Jail	0.16
4	0057- Supplies and Disposals	0.04
5	0058- Stationery and Printing	8.55
6	0071-Contributions and Recoveries towards Pension and other	7.80
7	0202-Education, Sports, Art and culture	112.22
8	0211- Family Welfare	0.02
9	0215-Water supply and Sanitation	46.82
10	0216-Housing	3.85
11	0217-Urban Development	7.12
12	0220-Information and publicity	1.91
13	0230-Labour and Employment	7.19
14	0235-Social Security and Welfare	5.57
15	0250- Other Social Services	0.03
16	0401-Crop Husbandry	5.83
17	0403-Animal Husbandry	1.10
18	0405-Fisheries	4.27
19	0407-Plantation	0.00
20	0408-Food Storage and Warehousing	0.20
21	0435-Other Agricultural Programmes	0.48
22	0515-Other Rural Development Programmes	2.46
23	0575-Other Social Areas Programmes	0.10
24	0702-Minor Irrigation	1.30
25	0851-Village and Small Industries	0.65
26	0852-Industries	3.82
27	1054-Roads and Bridges	14.52
28	1055-Road Transport	0.64
29	1425-Other scientific Research	0.01
30	1452-Tourism	0.76
31	1456-Civil Supplies	4.22
32	1475-Other General Economic Services	5.53
Total		552.34

Annexure-II

Reference Paragraph-2.3.1-Page 14 Introduction

Sr. No.	Activities covered under different Modules of VAT-IT Project
1	Registration of dealers and Management of Basic Information furnished by the dealers
2	Record of tax payment under VAT and CST Acts
3	Return Management
4	Refund
5	Appeals
6	Monitoring Revision
7	Recovery Management
8	Multipurpose Check posts /barriers
9	Deemed Assessment
10	Assessments and their entry into the Register of institution and assessment cases
11	Enforcement and Inspection
12	Lump sum payment of tax by way of composition
13	Number of works contracts allotted and deduction of tax from bills and invoices of works contractors
14	Annual commodity wise tax returns
15	Incentives provided to industries
16	Other Acts and the Rules etc.

Annexure-III

Reference Paragraph-2.3.4-Page-18 Financial Status of VAT-IT Project

Sr. No.	Name of work under MSA
1	Application- customization of VAT application to meet the needs of the Department
2	System study and specifications- study the existing system of taxation, conducting requirement analysis and drawing up the functional requirements
3	Software development and customization
4	Ongoing software modification and development
5	Implementation
6	Reports for Tax Information Exchange System (TINXSYS)
7	Training including IS security awareness training, VAT application user training and VAT application system administration training
8	Support
9	Hardware
10	Web Portal Help desk and facilities management
11	Networking
12	System integration
13	Legacy data Conversion as per details in Annexure
14	Site Preparation
15	IS security Requirements

Annexure-IV

Reference Paragraph: 2.3.6-Page-19 Legacy Data Conversion

Sr. No.	Data/Register	Period to be digitised	Volume (Records)
1	Register of Registered Dealers-All dealers	1 st April 2005 onwards	27,772
2	Receipt and issue of Declaration	1 st April 2005 onwards	1,38,860
3	Forms to be maintained by AAA VAT XXVI D&E forms (dealer wise)	1 st April 2005 onwards	1,38,860
4	VT XXVI-A of unregistered dealers received at barrier	1 st April 2005 onwards	41,658
5	VT XXVI-A of registered dealers received at barrier	1 st April 2005 onwards	97,202
6	Assessment Register	1 st April 2005 onwards	NA
7	Appeals, application of revision/ <i>suo moto</i> revisions	1 st April 2005 onwards	NA
8	Returns Register	1 st April 2005 onwards	1,66,632
9	Demand & Collection Register	1 st April 2005 onwards	27,772
10	Daily Collection Register	1 st April 2005 onwards	1,66,632

Annexure-V

Reference Paragraph: 2.3.16-Page-24 Deficiencies in Web Portal and Application (Application)

1	Access control to server room is not defined and is open to all employees of Mobineers and Implementation Partner
2	Identification of risk parameters and assigning a Dealer wise rating for Default Risk
3	Comparison of stock to sales and raising appropriate alerts as per pre-defined conditions
4	Comparison of sales to purchase ratio and raising appropriate alerts
5	Quarterly report on institution of, disposal and pendency of appeals by each of the Appellate Authority
6	Quarterly report on Appellate Authority wise revisions initiated along with disputed tax amounts
7	Issuance of recovery notices to defaulting dealers etc. and their tracking
8	Automatic updating of assessment circle office records on receipt of the payment and to facilitate automatic reconciliation of payments with Daily Collection Register, Demand and Collection Register
9	Tracking of arrival information of the vehicles
10	Periodical report on assessee wise and year wise (i) pending assessment cases inherited from previous year, (ii) new cases instituted at the commencement of year, (iii) cases disposed of during the year and (iv) cases pending at the close of the year
11	Periodical report on additional demand created, recovered and balance. Similar reports on re-assessment
12	Periodical reports of different categories of lump sum tax payers and amounts of tax paid during a given period, category wise and aggregate
13	Capturing of details of turnover of works contract for which bills/invoices were raised by contractor and payments made by contractees
14	Capturing of details relating to amounts deducted under Section 17 and Rule 38 and paid into contractor's account (who is supposed to be a registered dealer)
15	Facilitate capture of (i) dealers running industrial units manufacturing goods, (ii) whether new industry or existing industry or industries undertaking substantial expansion, (iii) their gross turnover (iv) taxable turnover covered by (a) exemption (partial or full), (b) deferment (partial or full), (c) deferment because of substantial expansion or (d) facility of upfront payment at the rate of 65 per cent of the deferred tax liability (v) tax effect, (vi) other aspects
16	Periodical report on number of dealers enjoying incentives, (b) nature of incentive, (c) turnover on which etc.
17	Details relating to periodical administrative returns from the field offices to the Head Quarters and Headquarters to the Government as may be assigned
18	Tracking liable unregistered dealers
19	Track application status and relevant dates, provide alerts on delays and facilitate recording of reason for the same
20	Identification of false refund claims using checking mechanisms
21	Access to classification tables and Tribunal/High Court/Supreme Court Judgments' for better quality assessments
22	MIS of Appeals- Pendency of cases along different search parameters, maintenance of statutory registers for details of cases, position of appeals, disputed tax wise, position of appeals year wise, circle wise, position of appeals assessing office wise
23	Capturing of details of WRIT, SLP, LPA
24	MIS Report on amount wise stayed cases
25	Functionalities regarding Excise Act and secondary modules of allied acts are yet to be implemented

Annexure-VI

Reference Paragraph: 2.3.16-Page-24 Deficiencies in Web Portal and Application (Web Portal)

1	All relevant Acts and Rules not present on Web Portal
2	Important Judgments relevant to the Department not being updated
3	Right to Information Section with forms for requesting information from the Department. Besides the list of PIOs is outdated
4	Organisation Structure Spatial distribution of the offices of the Department through an interactive state map. Hyperlinks available on each office location shall lead to detailed address, contact numbers and officers of the same
5	Search on tax rates on the basis of commodities. An alphabetic search option where all commodities starting with the alphabet selected shall be displayed with hyperlink to the detailed page having the tax rates and links to exemption notices, if any
6	List of all major tax Payers and Defaulters with the amount of tax paid and/defaulted

Annexure-VII

Reference paragraph: 5.3-Page-72 Non-realisation of Token tax

Sr. No.	Category of vehicle	Name of RLAs/RTOs/STA	Period	Total Test checked vehicles	No. of vehicles not paid tax	Amount recoverable (₹ in crore)
1	Private Stage Carriages Buses/Mini Buses/ Maxi Cabs/Taxi (Passenger Vehicles)	RLAs-Amb, Arki, Bilaspur, Dehra, Kangra, Mandi, Palampur, Rajgarh, Rohru and Sarkaghat	2013-14 to 2015-16	1,287	501	0.85
		RTOs-Bilaspur, Chamba, Hamirpur, Kangra, Kullu, Mandi, Nahan, Shimla, Solan and Una		4,890	2,213	1.31
		STAs- Shimla		595	247	0.30
		Total (A)		6,772	2,961	2.46
2	Heavy/Medium /Light Goods Vehicles/ Tractors (C) (Goods vehicles)	RLAs- Amb, Arki, Bilaspur, Chopal, Dehra, Kangra, Mandi, Manali, Palampur, Parwanoo, Rajgarh, Rohru, Sarkaghat and Shimla (R)	2013-14 to 2015-16	9,486	4,925	1.67
		RTOs-Bilaspur, Chamba, Hamirpur, Kangra, Kullu, Mandi, Shimla, Solan and Una		7,970	3,662	0.64
		STAs- Shimla		400	230	0.08
		Total (B)		17,856	8,817	2.39
3	Cranes, Recovery Vans etc. (Construction vehicles)	RLAs-Amb, Arki, Bilaspur, Dehra, Kangra, Mandi, Rajgarh, Rohru and Shimla (R)	2013-14 to 2015-16	480	243	0.45
		RTOs-Bilaspur, Chamba, Kangra Kullu, Mandi, Shimla and Una		530	317	0.31
		STAs- Shimla		80	27	0.05
		Total (C)		1,090	587	0.81
Total (A)+(B)+(C)				25,718	12,365	5.66

Annexure-VIII

Reference paragraph: 5.6 –Page-76 Non-registration of commercial vehicles with Excise and Taxation Department

₹ in lakh							
Sr. No.	Types of vehicle	No. of vehicles registered under MVT Act	No. of vehicles not registered with Excise & Taxation Department	Amount recoverable			
				Passenger tax	Goods tax	Total amount recoverable	Minimum penalty @ ₹500/-per vehicle
1	Passenger Vehicles (Maxi Cabs/Taxi)	2,179	530	12.29	--	12.29	2.65
2	Passenger Vehicles (Educational Institution Buses)	82	28	1.86	--	1.86	0.14
3	Goods vehicles (HGV/MGV/LGV/ Tractors)	4081	2403	--	98.59	98.59	12.02
Total		6,342	2,961	14.15	98.59	112.74	14.81
Say ₹1.13 crore							