

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA
CUTTACK

No. - III(I)38/2009-11885/CT, Dt. 22/05/2013

CIRCULAR

Sub: *Job Chart of the ACTOs (Except those posted at Check gates, Enforcement Ranges, Interception points & RR Units).*

After implementation of various e-services, some of the duties assigned earlier to the Assistant Commercial Tax Officers (ACTO) have no relevance. Thus, in supersession of circular no.9547/CT/dt.13.05.2009 and in view of the restructuring of Circles on functional basis the duties of the Assistant Commercial Tax Officers are now redefined as follows:

1) Registration/Amendment & Help Desk Unit

Designated ACTO- ACTO (Registration & Help Desk)

Functions Assigned:-

- The ACTO will be in charge of Help Desk Unit of the circle.
- The ACTO will verify all original documents submitted by the applicant, scan those documents and upload in the system. He will also capture the photograph of the dealer or the authorized person. He will submit a report through Registration Module and a printed copy of it in a newly opened file to the Registering Authority.
- If required, he will conduct post registration enquiry, which will be entrusted by the DCCT/ACCT. Report for post verification will be entered in the VATIS and submitted to the DCCT/ACCT.

2) Tax Audit Unit

Designated ACTO- ACTO (Audit)

Functions Assigned:-

- The ACTO (Audit) shall, prior to the audit visit, carry out an analysis of the selected dealer based on manual and electronic information available with the Department and put up the same to the Audit Team Leader.
- The ACTO (Audit) will accompany the DCCT/ACCT/CTO, who is the head of the audit team at the time of visit to the business premises of the dealer.
- He will assist the team leader of the audit in verification of the books of accounts of the dealer.
- He will assist the team leader in preparation of the Audit Report.

3) Assessment (except Prof. Tax) & Collection Unit

Designated ACTO- ACTO (Return Scrutiny) & ACTO (Tax Recovery)

Functions Assigned:-

- The DCCT /ACCT/ CTO will assign the ACTO (Return Scrutiny) to verify the return of any dealer, generate and submit a report on return scrutiny.
- ACTO (Return Scrutiny) will monitor through system activities of newly registered dealers.
- ACTO (Return Scrutiny) will assist in carrying out system based scrutiny of the returns as per instructions issued from time to time, basing on the dealer profile , ITC cross matching, utilization details of waybills and other statutory forms available in the system
- If required, the ACTO will generate notices and report the same to the C.T.O. (Audit) for issue to the dealers to reconcile mistakes/ short payment of tax and also monitor the further follow up action with the assistance of senior clerk/junior clerk.
- The ACTO (Return Scrutiny) shall monitor non filers and nil filers & put up information to the assessing officer. He/she shall also carry out follow up activities as directed by the assessing officer.
- The ACTO (Tax Recovery) will assist the DCCT/ACCT/CTO in charge of arrears collection In the recovery process.
- The ACTO will assist the DCCT/ACCT/CTO in arrears analysis, maintenance of update information of arrears and updation of data in VATIS.
- The ACTO will execute the orders of Tax Recovery Officer.
- The ACTO will enquire into the permanent/present address of the Certificate Debtor, if notice in Form-2 is not served due to any reason and submit report accordingly.
- On reference, he/she will obtain movable/immovable property particulars of the Certificate Debtor.
- The ACTO will execute the warrant of arrest, if directed by the TRO.

4) Profession Tax Unit

Designated ACTO- ACTO (Profession Tax)

Functions Assigned:-

- ACTO (Prof Tax) will monitor collection, demand and further proceeding under the Act segment wise as detailed in the “Creation of Functional Units in Circles”.
- ACTO (Prof Tax) will update Professional Tax Module under VATIS at every stage.
- He/ She will prepare data base of the PT payers and supervise keeping of the records by the designated clerk.
- If required, the ACTO will conduct survey of potential PT payers for bringing them into PT net.

5) Miscellaneous Duties

- If required, on reference by the DCCT/ACCT, the ACTO will conduct survey of the dealers who have exceeded taxable limit, and still remain unregistered and submit his report.
- The ACTO will keep the details of his survey in the computer data base for reference by other officers.
- If required, on reference by the JCCT/DCCT/ACCT, he will help in checking of the godowns or carriers of the transporters of his jurisdiction.
- The ACTO will do any other work as may be assigned by the higher authorities.
- The ACTO will do analytical work based on information such as registration details, Returns, Utilization statement, Statutory forms & Way Bills, Information from Check Gate etc. and put up to the DCCT/ACCT for necessary action.

Sd/-
Commissioner of Commercial Taxes
Odisha, Cuttack.