

MODULE ON DEPARTMENTAL PROCEDURES



**TELANGANA
COMMERCIAL
TAXES
DEPARTMENT**

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ORGANISATION STRUCTURE, HIERARCHY AND JOB CHART

INTRODUCTION

- **Commercial Taxes Department**
- **Vision & Mission of the Department**
- **Department Structure**
- **Organisation Structure**
- **Hierarchy**
- **Job Chart**

COMMERCIAL TAXES DEPARTMENT

- ❑ The CT Department is under the control of Hon'ble Chief Minister of Telangana.
- ❑ Functions under the control of Special Chief Secretary, Revenue (CT & Excise) at Government level.

COMMERCIAL TAXES DEPARTMENT

- ❑ Commissioner of State Taxes is the head of the department.
- ❑ The Revenue (Commercial Taxes) Department in Telangana State Secretariat makes policies pertaining to Commercial Taxes.

COMMERCIAL TAXES DEPARTMENT

- The Department is engaged in tax administration and also looks into the Establishment & Disciplinary matters of the employees of Commercial Taxes Department in the State.

“Vision” and “Mission” of the Department

To achieve excellence in the formulation and implementation of different taxes administered by the Commercial Taxes Department

“Vision” and “Mission” of the Department

1. Collection of taxes in a transparent, fair and efficient manner.
2. Facilitation of trade and commerce by simplification of the procedure.
3. Encouragement of voluntary compliance by building mutual trust.

“Vision” and “Mission” of the Department

4. Prevention of tax evasion and frauds.

5. Making the tax administration prompt, efficient and accountable to the stakeholders.

DEPARTMENT STRUCTURE

- ❑ Commissioner of State Taxes is the head of the department.
- ❑ She administers all the Commercial Taxes Acts by appointing proper officers under each of the Acts.

DEPARTMENT STRUCTURE

- ❑ Office of Commissioner of State Taxes is the Head office and is located at Hyderabad.
- ❑ Entire state of Telangana is divided into 12 Divisions.

DEPARTMENT STRUCTURE

- ❑ Each division is again divided into circles ranging from 4 to 14 and has 1/2/3 Strategic Tax Payer Units (STUs)
- ❑ There are total 24 STUs and 100 circles in the state.

HIERARCHY

GOVERNMENT OF TELANGANA
REVENUE(COMMERCIAL TAXES)
(SECRETARIAT)

**OFFICE OF COMMISISONER OF COMMERCIAL
TAXES / STATE TAXES**
(HEAD OFFICE)

Divisions , STUs and Circles
Entire state is divided into 12 divisions and each
division is again divided into circles and has STUs.
(FIELD LEVEL)

Designations under Telangana Goods and Services Tax Act, 2017 (G.O.Ms.No.172 from Rev.(CT-I) Dept., Dt.21-07-2017)

Sl. No.	Designation under TVAT Act, 2005	Nomenclature under GST Regime under GST Act, 2017
1	Commissioner of Commercial Taxes	Commissioner of State Tax

Designations under Telangana Goods and Services Tax Act, 2017

(G.O.Ms.No.186 from Rev.(CT-I) Dept., Dt.21-08-2017)

Sl. No.	Designation under TVAT Act, 2005	Nomenclature under GST Regime under GST Act, 2017
1	Additional Commissioner of Commercial Taxes (IAS/ IRS Cadre)	Spl. Commissioner of State Tax
2	Additional Commissioner of Commercial Taxes	Addl. Commissioner(Grade.I)
3	Joint Commissioner of Commercial Taxes	Addl. Commissioner of State Tax

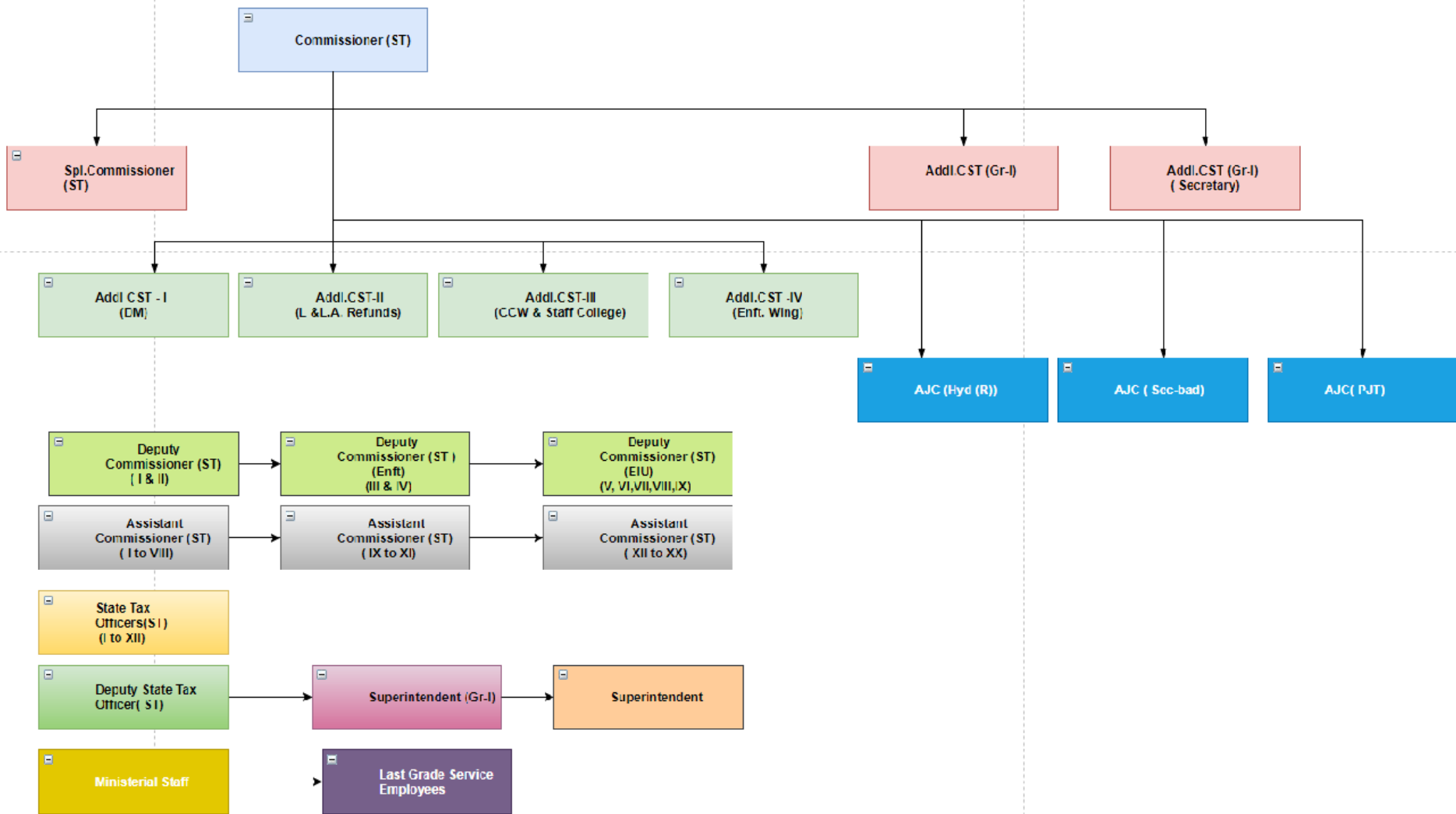
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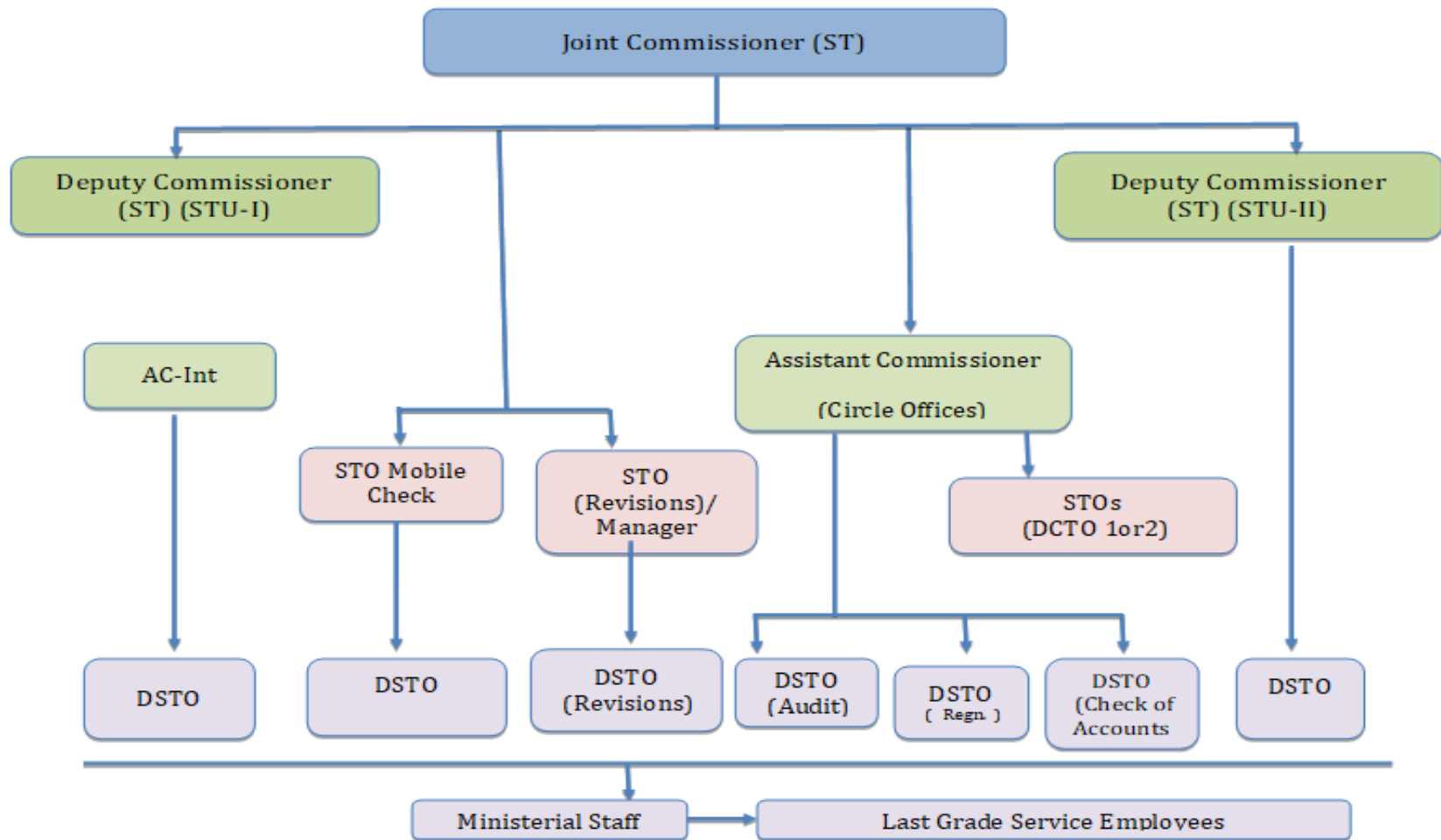
Sl. No	Designation under TVAT Act, 2005	Nomenclature under GST Regime under GST Act, 2017
4	Deputy Commissioner of Commercial Taxes	Joint Commissioner of State Tax
5	Assistant Commissioner of Commercial Taxes	Deputy Commissioner of State Tax
6	Commercial Tax Officer	Assistant Commissioner of State Tax
7	Deputy Commercial Tax Officer	State Tax Officer
8	Assistant Commercial Tax Officer	Deputy State Tax Officer

FLOWCHART FOR TELANGANA STATE (HOD) - COMMERCIAL TAXES DEPARTMENT





**ORGANOGRAM FOR TELANGANA
STATE –
COMMERCIAL TAXES DEPARTMENT
(Division & Circle Offices)**



RATIONALIZATION

- ❑ In the year 2018 the structure of the department is rationalized to suit the needs of the GST regime.
 - Rationalization of circles (From 91 to 100)

RATIONALIZATION

- Re allocation of dealers (2000 to 2500 dealers per circle)
- Re designation of Posts under GST

RATIONALIZATION

- Re distribution of staff
- Creation of Economic Intelligence Unit.

RATIONALIZATION

- Creation of Strategic Tax payer Units
- Creation of Mobile teams at Division level etc.

POSTS IN COMMERCIAL TAXES DEPARTMENT

Sl. No.	Name of Post	Appointment	In Head Office (HOD)	In Field (Divisions and Circles)	Total
1	Joint Commissioner of State taxes	Promotion	5	12	17
2	Deputy Commissioner of State Taxes	Promotion	9	24	33
3	Assistant Commissioner of State Taxes	Group I cadre , Direct Recruitment & Promotion	20	114	134

POSTS IN COMMERCIAL TAXES DEPARTMENT

Sl. No.	Name of Post	Appointment	In Head Office (HOD)	In Field (Divisions and Circles)	Total
4	State Tax Officer	Promotion	12	167	179
5	Deputy State Tax Officer	Group II cadre , Direct Recruitment & Promotion	53	484	537
6	Senior Assistant	Promotion	41	564	605

Stenos, Record Assistants ,Drivers, Office Subordinates etc.,

HEAD OFFICE

The Commissioner of Commercial Taxes is assisted by

- Special Commissioner of State Taxes - Senior Officer
- Additional Commissioner (Grade I) - Senior Officers
(2 posts)
- Additional Commissioner of State taxes - Senior Officers
(4 posts)
- Joint Commissioners of State taxes - Senior Officers
(2+3Posts)
- Deputy Commissioner of state taxes
- Assistant Commissioner of State Tax, etc.,

FUNCTIONS AT HEAD OFFICE

Major functions done at head office are:

- 1) Policy matters related to various acts
- 2) Enforcement activities
- 3) Economic Intelligence Unit
- 4) Legal and Legal Affairs

FUNCTIONS AT HEAD OFFICE

- 5) IT infrastructure to Department (GSTN ,
Central Computer wing, IITH)
- 6) Service matters and establishment
- 7) Revisions , Refunds
- 8) Appeals etc.,

MAJOR FUNCTIONS OF SENIOR OFFICERS

Special Commissioner of State Taxes:

- Head of Enforcement wing
- Identification of Tax evasion cases, conducting inspection and collecting Taxes.
- Vehicular Traffic Checks etc

MAJOR FUNCTIONS OF SENIOR OFFICERS

Additional Commissioner of State Taxes

Grade -I Policy:

- Policy related issues
- Legal and Legal Affairs etc.,

MAJOR FUNCTIONS OF SENIOR OFFICERS

Additional Commissioner of State Taxes – Grade-I , Services and establishment:

- Service matters related to the employees
- Budget disbursal to the field offices
- Procurement of office supplies, rents

MAJORFUNCTIONS OF SENIOR OFFICERS

Additional Commissioner of State Taxes

EIU and CCW:

- Economic Intelligence unit.
- Identification of sectors with tax loss and development of models for collections of unpaid taxes and preventing evasion.

MAJORFUNCTIONS OF SENIOR OFFICERS

Additional Commissioner of State Taxes EIU and CCW:

- IT infrastructure to the department through Central Computer Wing and IIT Hyderabad, Coordination with GSTN etc.

MAJOR FUNCTIONS OF SENIOR OFFICERS

Additional Commissioner of State Taxes , Enforcement:

- Enforcement activities
- Identification of Tax evasion cases ,
conducting inspection and collecting Taxes.

MAJOR FUNCTIONS OF SENIOR OFFICERS

Additional Commissioner of State Taxes:

- Legal & Legal Affairs

Additional Commissioner of State Taxes , Department Member, Tribunal:

- He is departmental member in Telangana VAT Appellate Tribunal.

MAJOR FUNCTIONS OF SENIOR OFFICERS

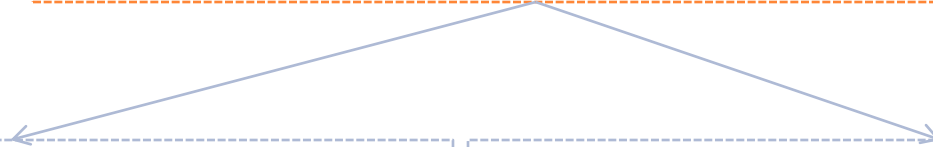
There are five (5) Joint Commissioners working in head office:

1. State Representative before Telangana VAT Appellate Tribunal
1. Joint Commissioner (legal & GSTN)
2. Appellate Joint Commissioner (3 Officers)
 - First appellate authority against the orders passed by assessing authorities.

FIELD LEVEL STRUCTURE

DIVISION

(Headed by Joint Commissioner)



STRATEGIC TAX PAYER UNITS

(Headed by Deputy Commissioner)

CIRCLE

(Headed by Assistant Commissioner)

DIVISIONS

- The entire state of Telangana is divided into 12 divisions
 - 7 divisions in Hyderabad and Surrounding areas
 - 5 divisions in other regions of State

DIVISIONS

- Division is headed by Joint Commissioners
 - Joint Commissioners are assisted by:
 1. Deputy Commissioner (ST)
 2. Assistant Commissioner (ST)
 3. State tax officers, DSTOs, Mobile team & others and staff.

FUNCTIONS AT DIVISION LEVEL

- Monitoring the revenue under various Acts
- Revision of orders passed by Assessing authorities
- Authorisation for inspection and Vehicular Traffic Check
- Monitoring of Mobile teams.

FUNCTIONS AT DIVISION LEVEL

- Processing of refunds under repealed Acts
- Reviewing of officers related to various aspects
- Authorisation for audit and assessments
- Monitoring of AG audit objections, Vigilance cases, Court cases etc

STUs & CIRCLES

- Each division has 1/2/3 number of Strategic Tax Payer Units (STUs) , Each STU has 60 Top taxpayers covering taxable persons making supply of goods and services
- STUs are headed by Deputy Commissioners of State Taxes

STUs & CIRCLES

- The entire jurisdiction of the division is divided into circles
- Each circle has around 2000 to 250dealers
- Circle is headed by Assistant Commissioners
- They are assisted by State Tax Officers(1/2), Deputy State Tax Officers (3/4) and Staff.

FUNCTIONS AT STU / Circle Level

- Registration related work
- Monitoring of returns, revenue of the dealers under GST Act and repealed Acts
- Assessments under GST and repealed Acts

FUNCTIONS AT STU / Circle Level

- Approval of refunds under GST Acts and repealed Acts
- Collection of arrears
- Taking action related to reports sent by Agencies such as AG, V&E, Enforcement etc. Establishment and service matters

FUNCTIONS AT STU / Circle Level

- Legal matters
- Field level visits
- **Assistant Commissioner:** Head of circle
Audits, Assessments, Refunds, Inspections,
Returns, Vehicular Traffic Check, OIC

FUNCTIONS AT STU / Circle Level

- **State Tax Officer:** Audits, Assessments
Professional Tax, Inspections, collection of
old arrears, Vehicular Traffic Check, OIC
- **Deputy State Tax Officer:** Registration
officer, Vehicular Traffic Check, OIC

FUNCTIONS AT STU / Circle Level

- **Senior Assistant** : OICs follow up of returns and other works
- **Junior Assistant** : OICs follow up of returns and other works

DEPUTY STATE TAX OFFICER- (REGISTRATION)

Subject	ROLE
GST Administration	<ul style="list-style-type: none">▪ On authorization<ul style="list-style-type: none">▪ Registration<ol style="list-style-type: none">1. Issue of Certificate of Registration.2. Physical visit of Business Premises.3. Amendment / Cancelation / Revocation of Registration Certificate.▪ Vehicular Traffic Check.<ol style="list-style-type: none">1. Inspection of Goods in moment.2. Verification of Documents.3. Detention, seizure, release of Goods.▪ Acting as Assistant public information officer under RTI Act.▪ Collection of current & old arrears.▪ Preparation of statistics

DEPUTY STATE TAX OFFICER- (REGISTRATION)

Subject	ROLE
Legacy Work	<ul style="list-style-type: none"><li data-bbox="666 401 1746 543">▪ Assessments, collection of pending arrears under Entertainment Tax.<li data-bbox="666 579 1843 816">▪ Maintenance of Registration Records under TVAT Act' 2005, SGST Act' 2017 and Other repealed Acts.

DEPUTY STATE TAX OFFICER-(CHECK OF ACCOUNTS UNDER CST ACT)

Subject	ROLE
➤ GST administration	<p>On authorization</p> <ul style="list-style-type: none">▪ Vehicular Traffic Check.<ol style="list-style-type: none">1. Inspection of Goods in moment.2. Verification of Documents.3. Detention, seizure, release of Goods

DEPUTY STATE TAX OFFICER-(CHECK OF ACCOUNTS UNDER CST ACT)

➤ Assisting AC
in GST
Administration

- Assisting in determination of liability, Assessments, Audits & Processing of refund files.
- Preparation of notices for GST defaulters and assistance in provisional assessments, final assessments and inspections etc.

DEPUTY STATE TAX OFFICER-(CHECK OF ACCOUNTS UNDER CST ACT)

➤ Legacy Work

- Assisting in CST Assessment, Remanded cases, Revisions, Effectual orders to be passed.
- Assisting in court matters, AG Audit, Vigilance and Enforcement.
- Assisting in VAT Audits and Assessments.

DEPUTY STATE TAX OFFICER (INTELLIGENCE)

Subject	ROLE
➤ GST administration	<p>On authorization</p> <ul style="list-style-type: none">▪ Vehicular Traffic Check.<ol style="list-style-type: none">1. Inspection of Goods in moment.2. Verification of Documents.3. Detention, seizure, release of Goods

DEPUTY STATE TAX OFFICER (INTELLIGENCE)

➤ Assisting AC
in GST
Administration

- Assisting in determination of liability, Assessments, Audits, Processing of refund files, detention, seizure and release of goods and conveyances in transit.
- Assisting the AC in preparation of notices for GST defaulters, provisional assessment, final assessments and inspections etc.

DEPUTY STATE TAX OFFICER (INTELLIGENCE)

➤ Repealed Acts Administration

- Assisting CTO in collection of current arrears and old arrears.
- Assisting the CTO in VAT Audits and Assessments.
- Assisting CTO in Preparation of statistics.
- Assisting the CTO in cross verification of references received from other circles/ other agencies including statutory forms data
- Any other work entrusted by Assistant Commissioner from time to time.

OIC (Official In charge)

OIC Functions:

Apart from their regular entrusted duties the Deputy State Tax Officers also have to function as OIC in collection of Returns and Tax balances under GST and other Acts as allotted from time to time.

THANK YOU