# Induction training for DR ACTOs VATIS, Star Scrutiny Module 21-1-2020

A.Sivarama Prasad

Dy. Commissioner (State Tax)

Economic Intelligence Unit

#### Topics to be covered

VATIS

Star Scrutiny Module

## Use of technology in CT Dept

#### Why?

- Data analytics
- Access to large data base
- Time saving
- Accuracy
- Better monitoring (TPs Officers)
- How?
- > IT information systems
- > Apps
- Modules
- Automated lists / messages
- Realtime reports with the desired periodicity.

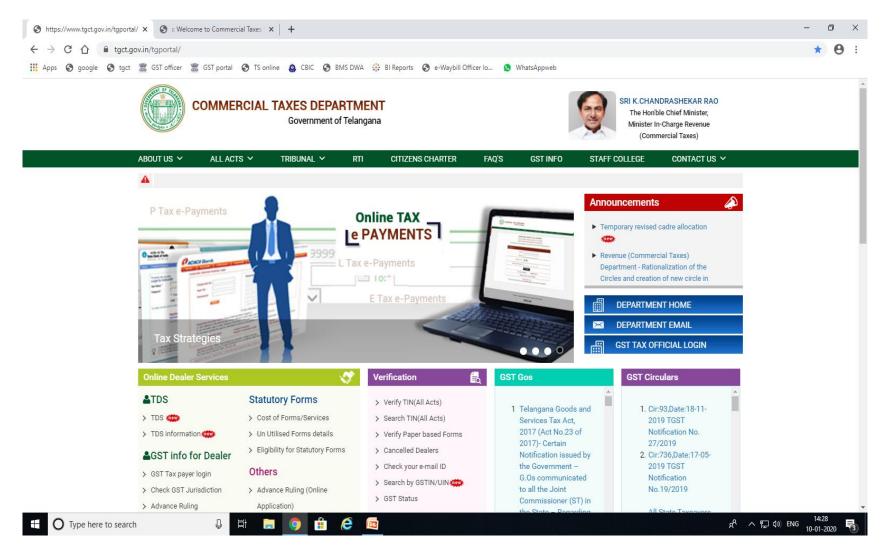
### Pillars of tax administration

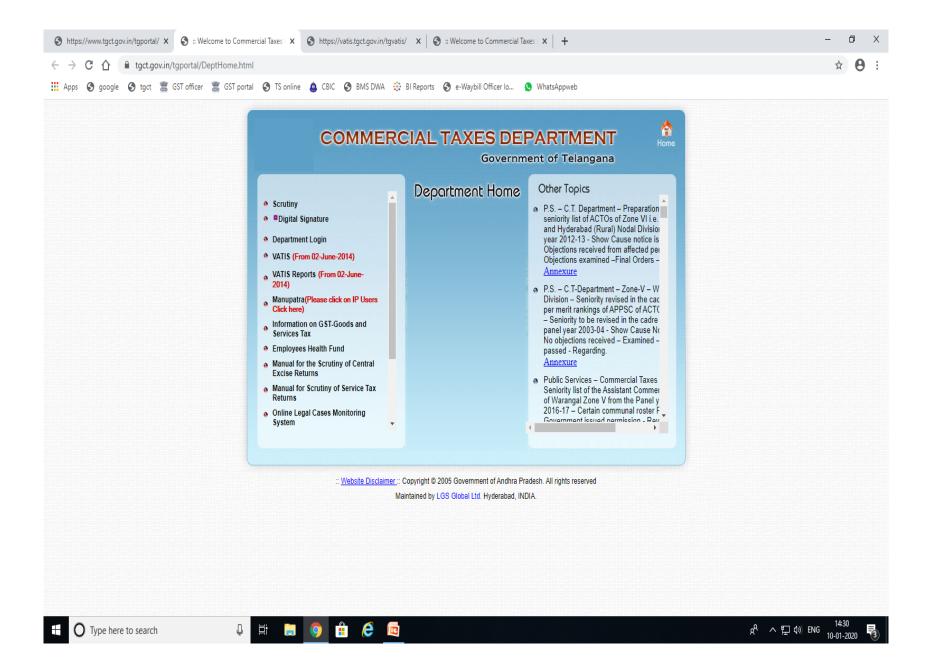
- Registration
- Returns
- Audit / assessment
- Refunds

# <u>VATIS</u>

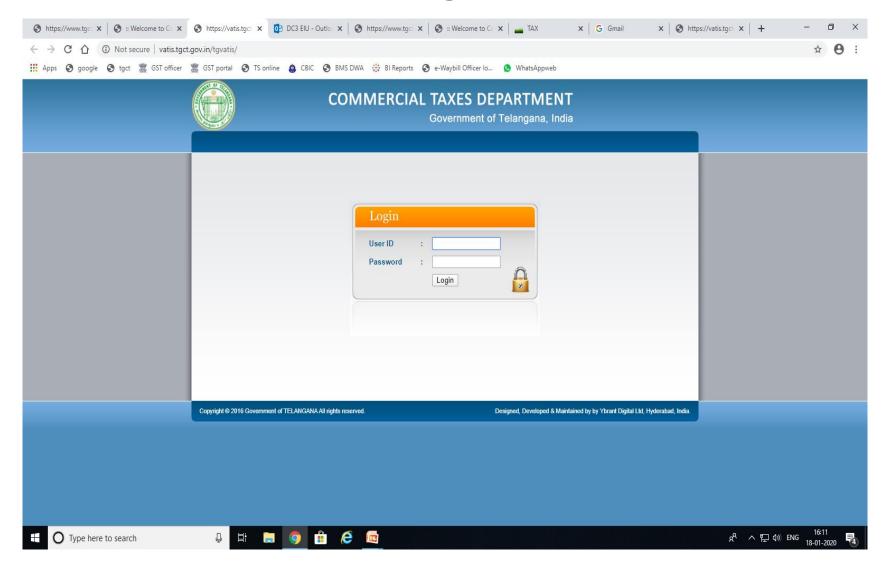
- Registration Reports
- Return Reports
- Payment Reports
- Goods Information System (GIS) Reports
- Data entry of Payments

# CTD portal Home page www.tgct.gov.in

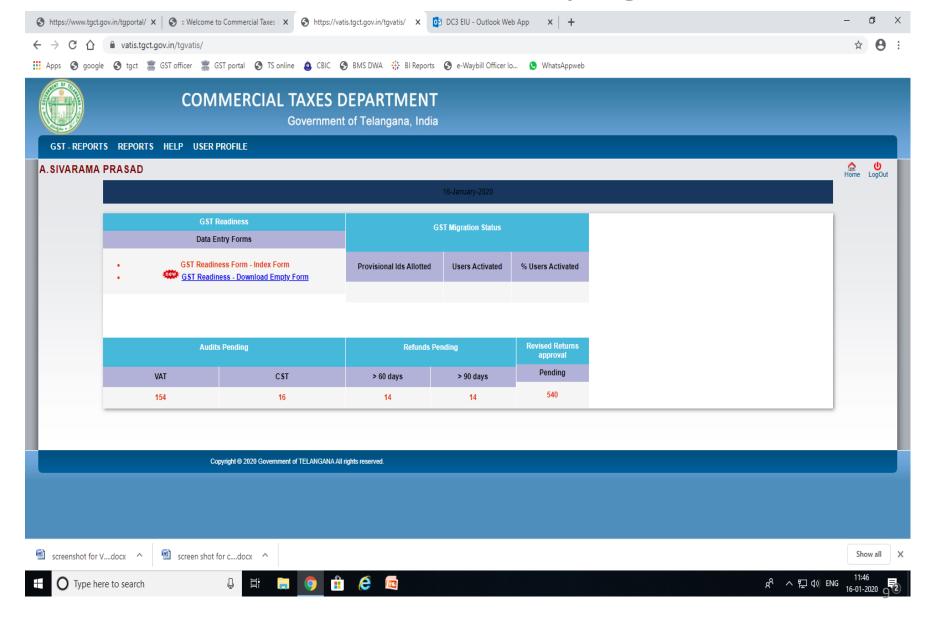




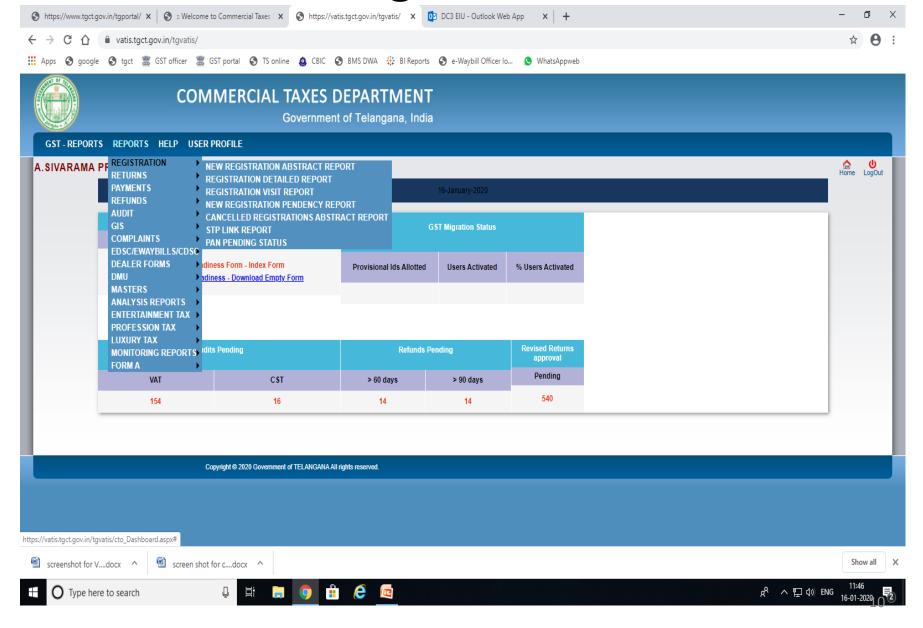
### Login

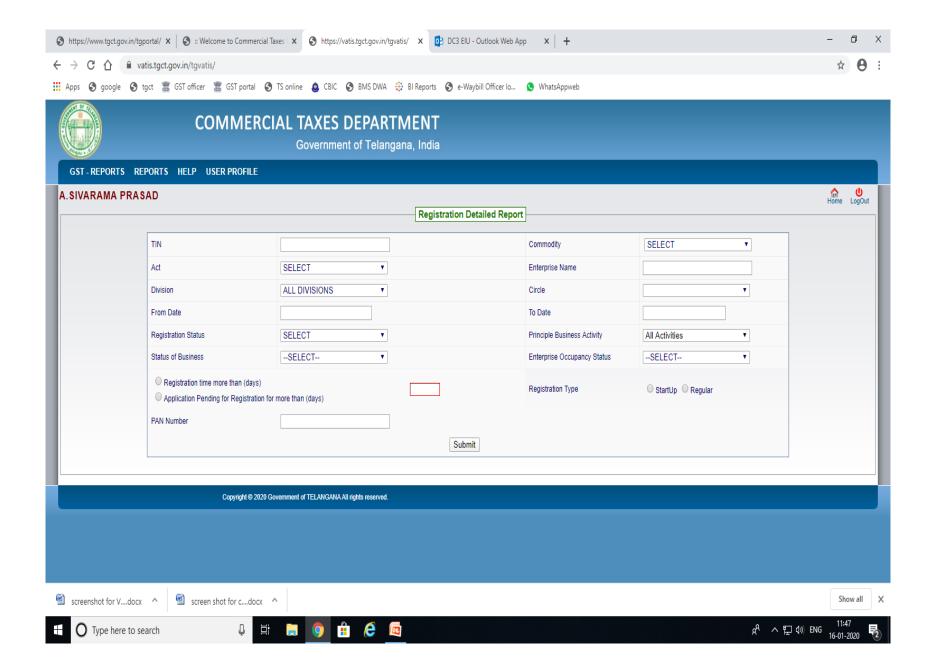


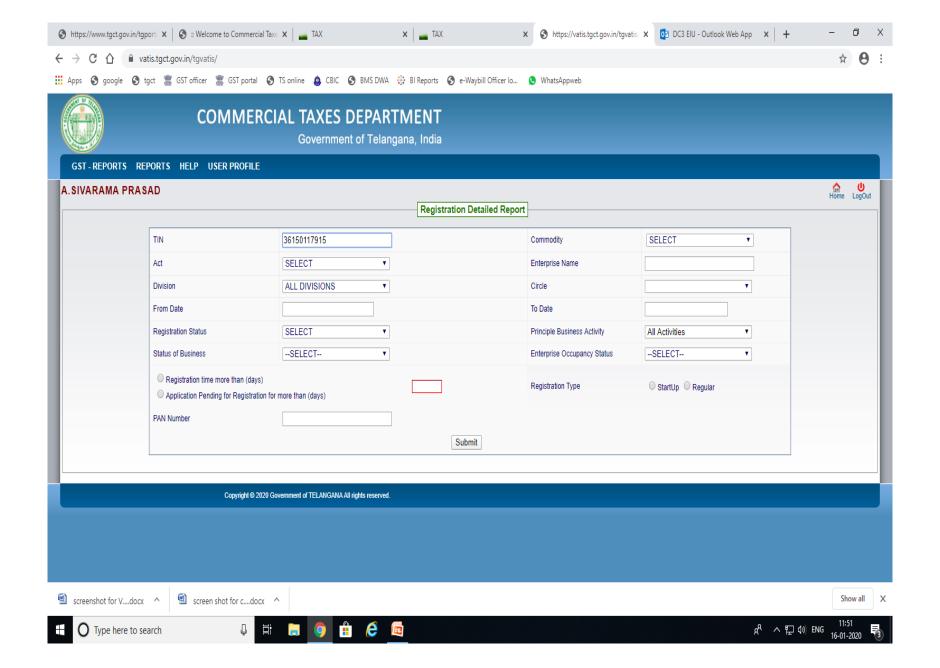
#### Officer home page

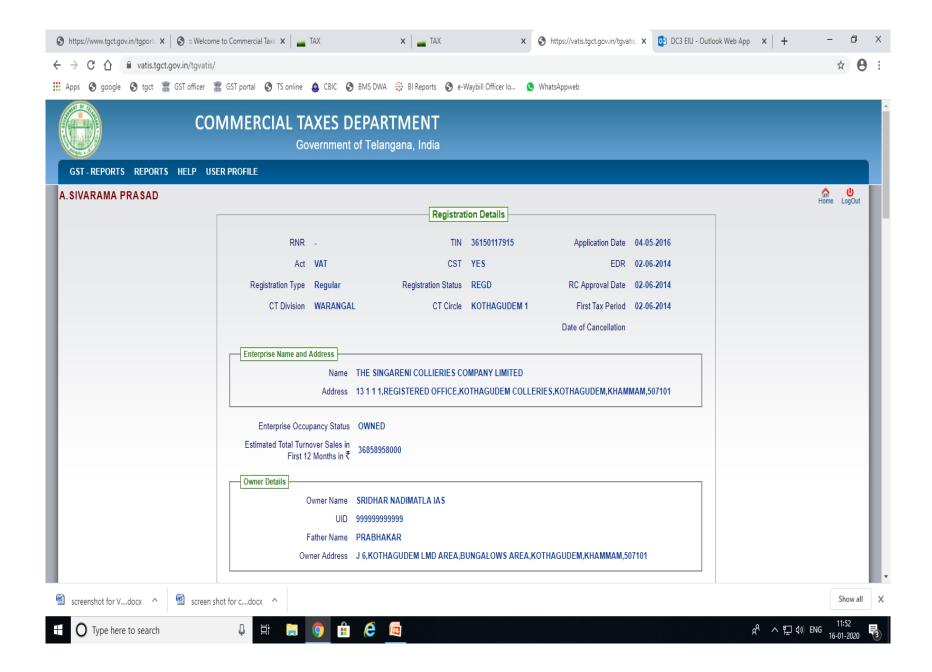


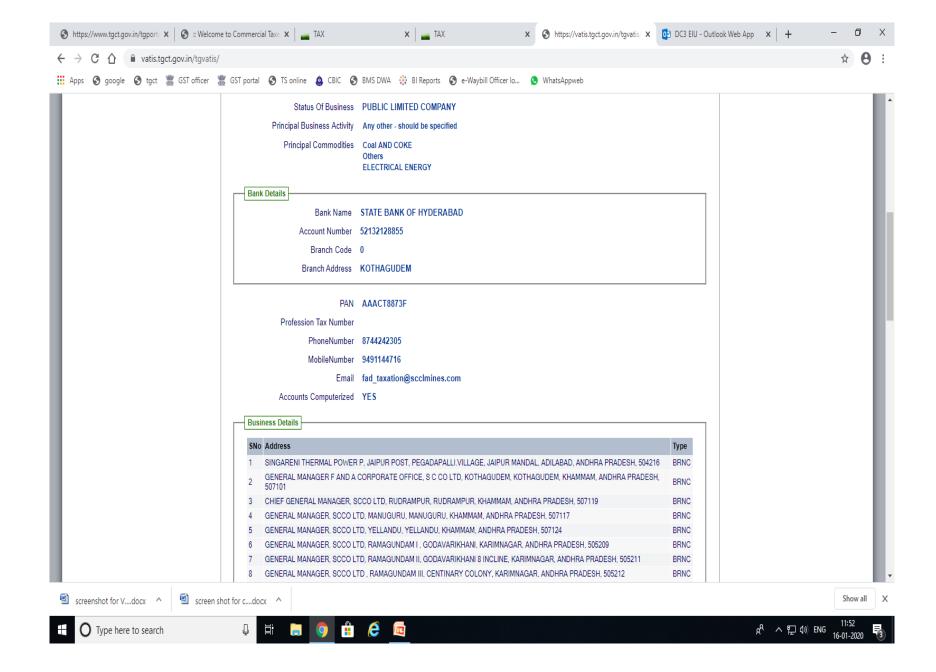
#### Registration



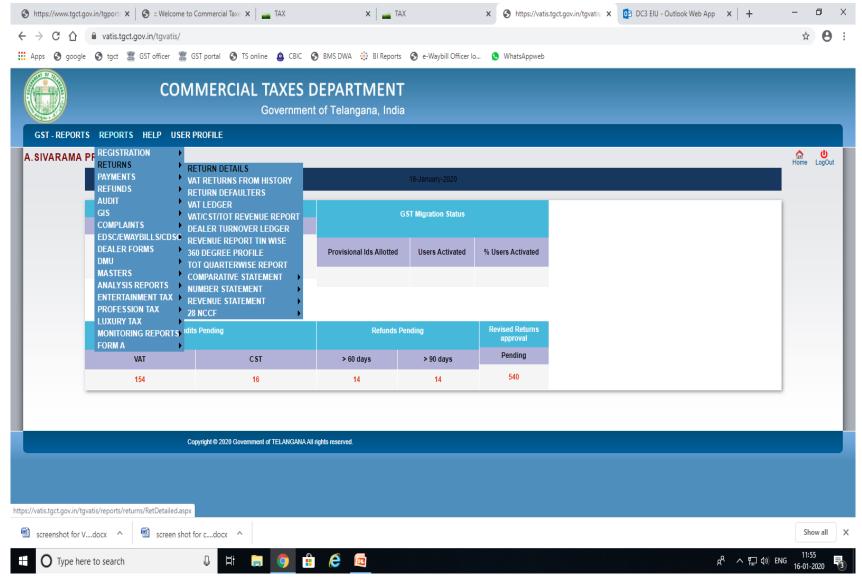


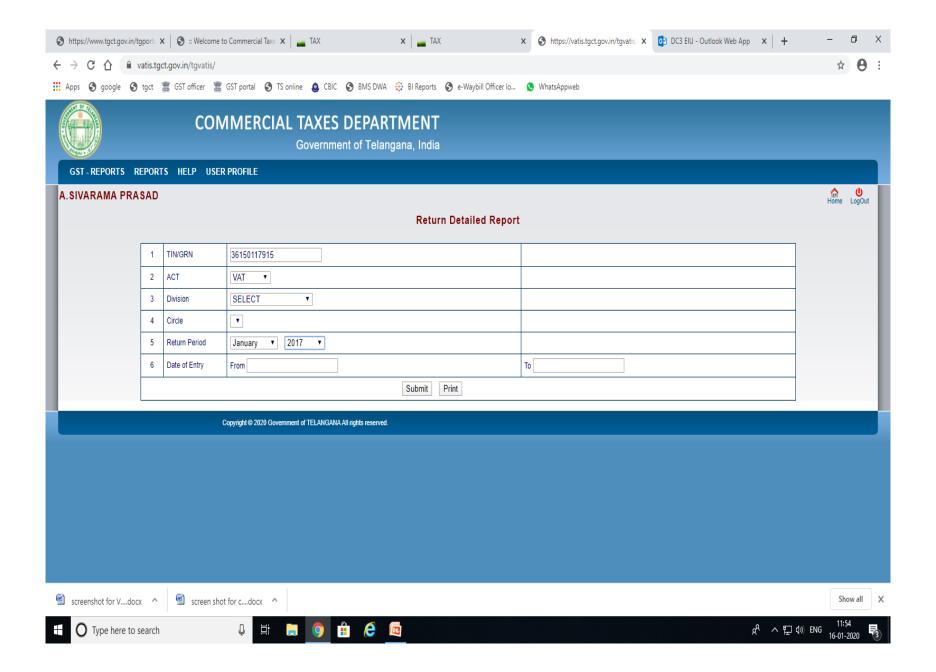


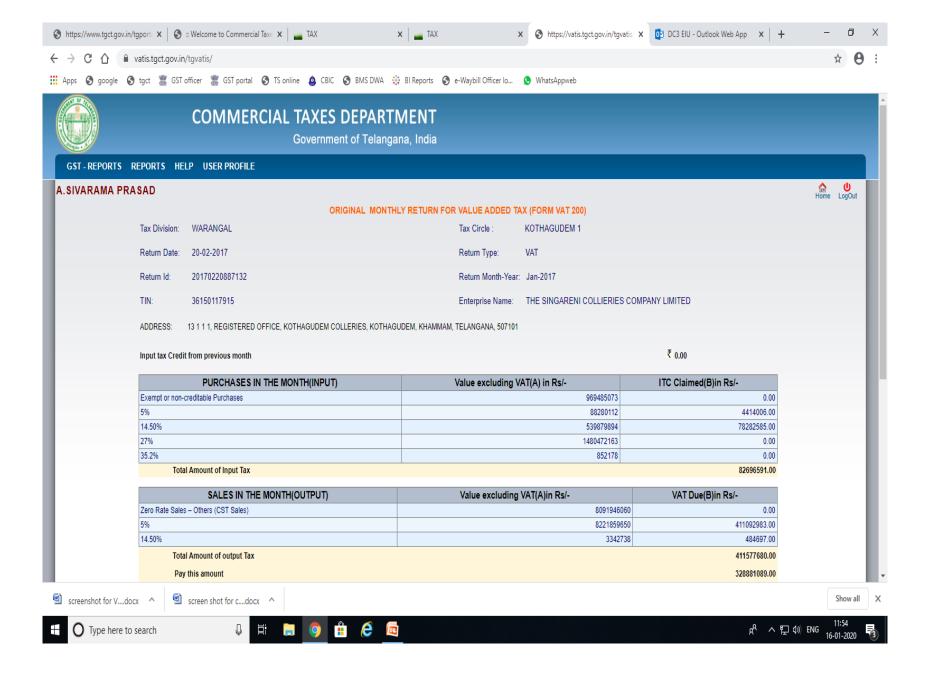


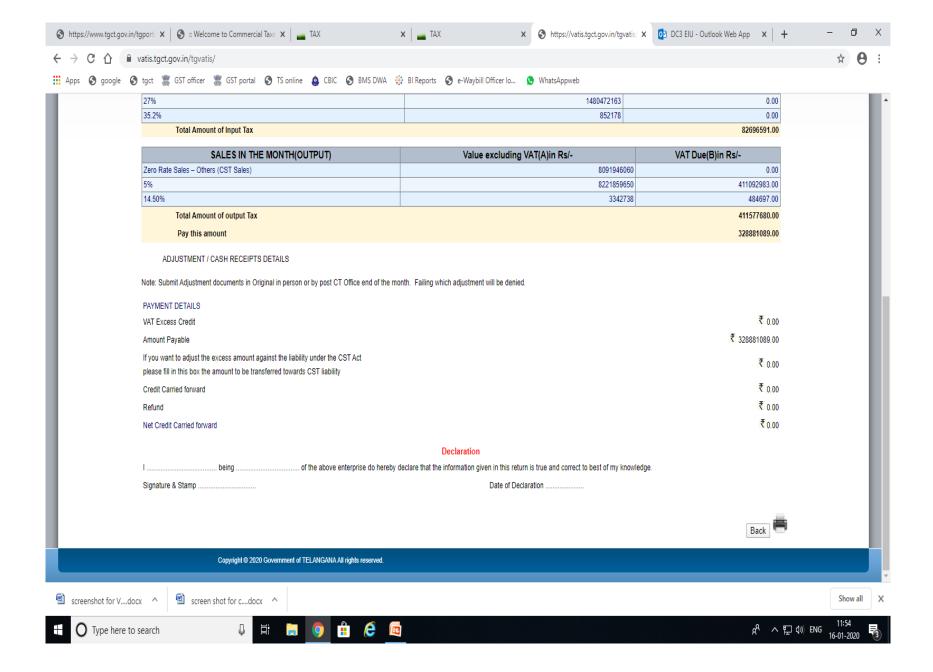


#### Return Reports – Return details

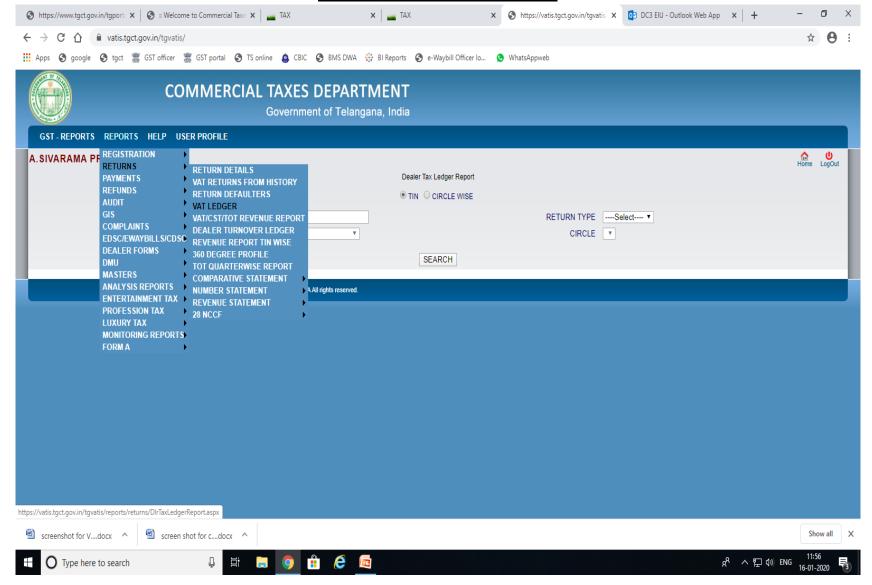


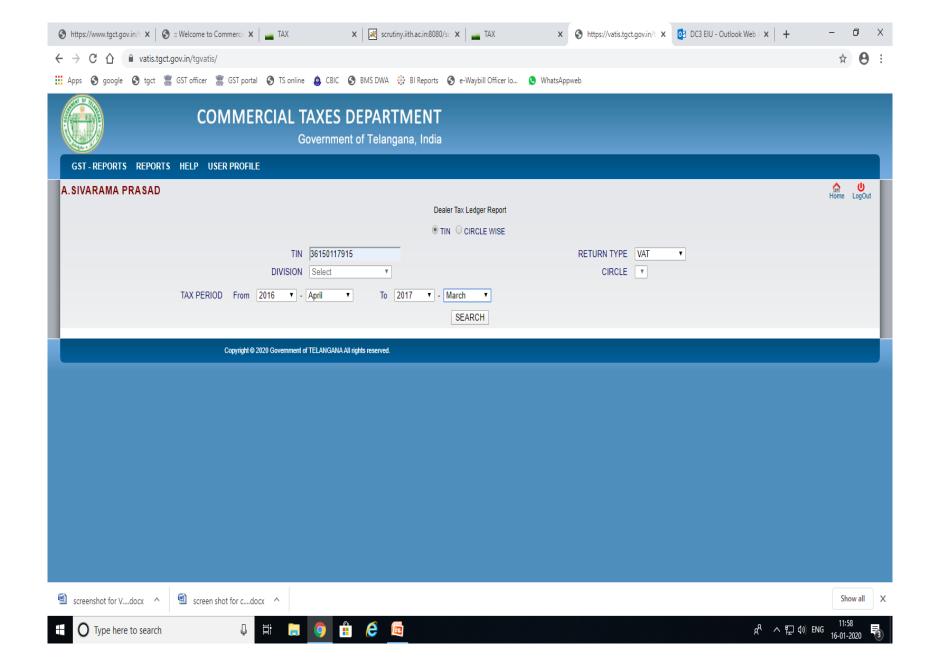


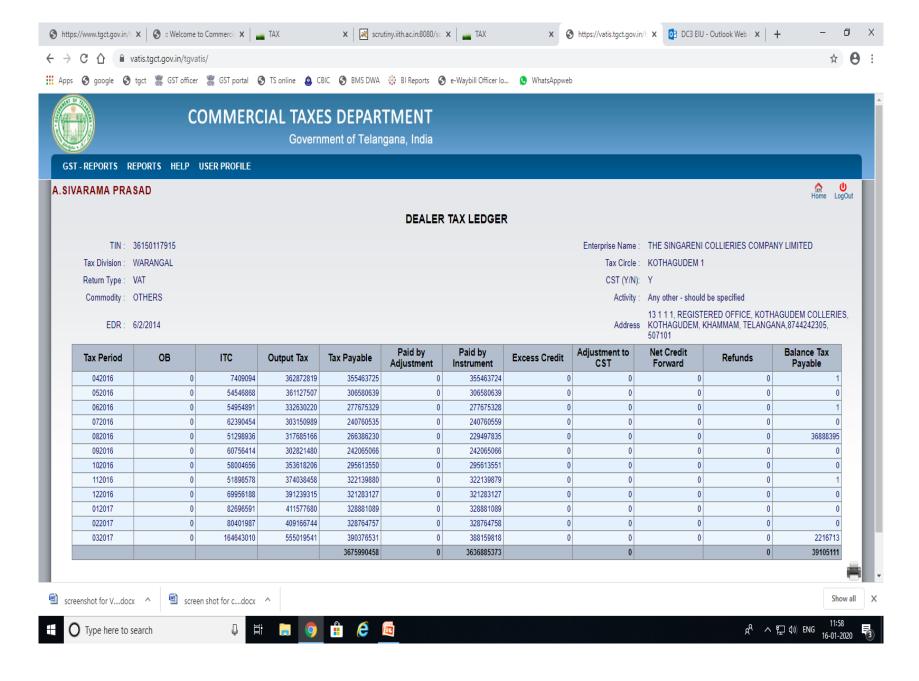




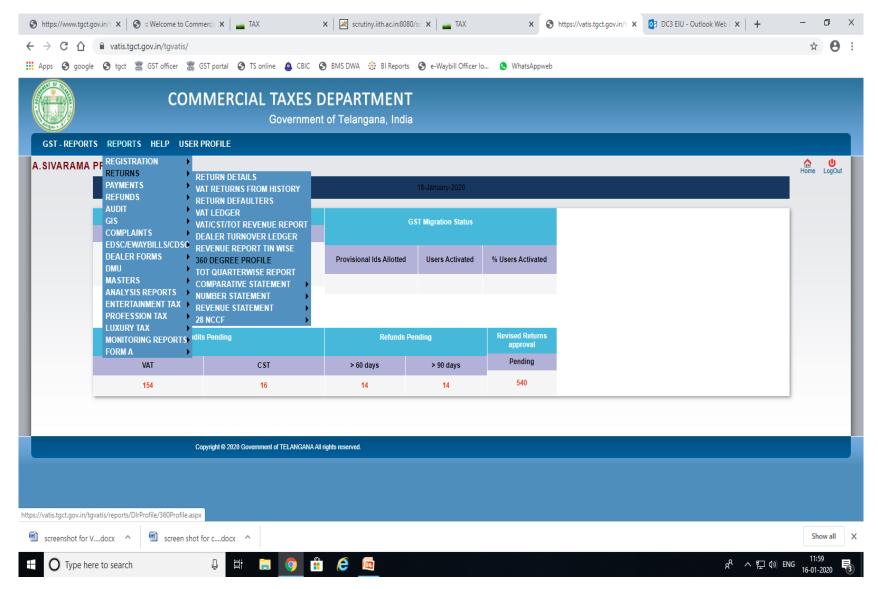
#### VAT Ledger

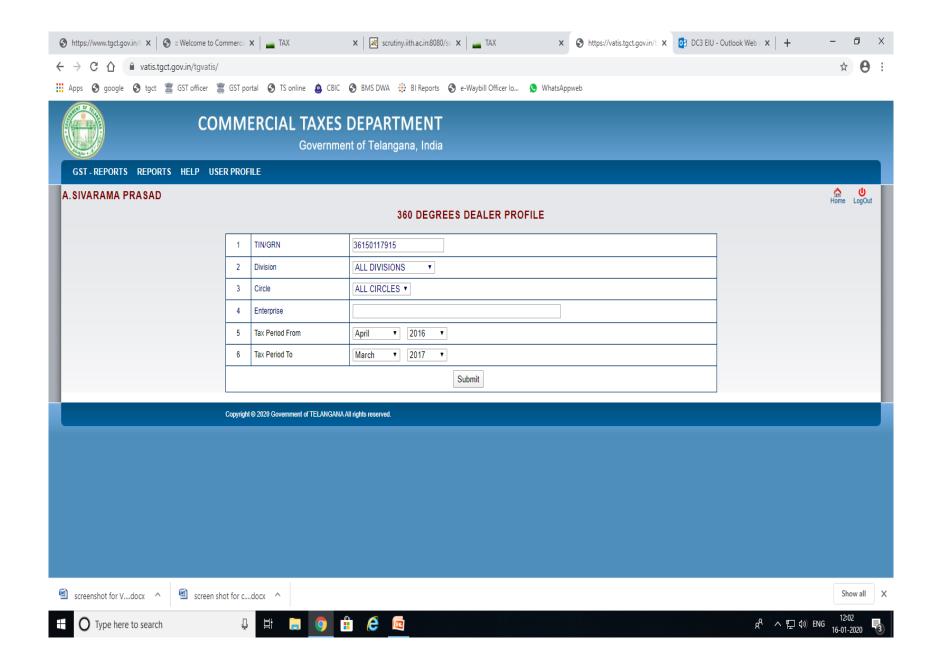


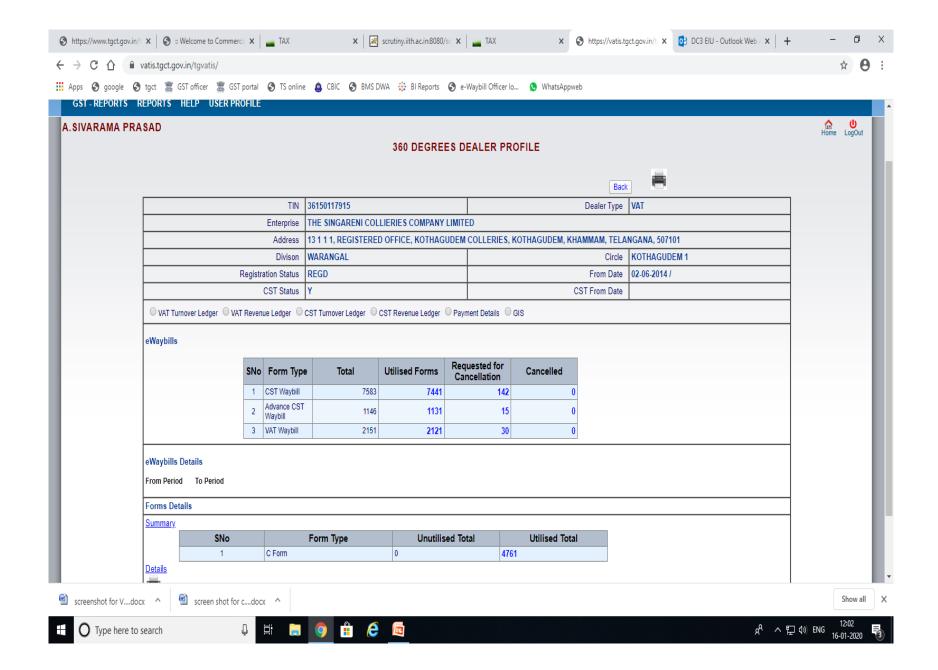




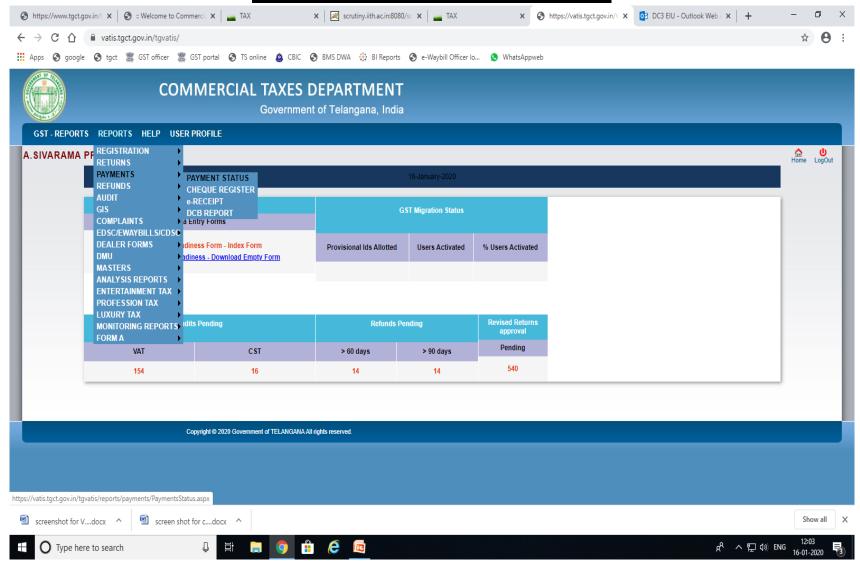
#### 360 Degree Profile

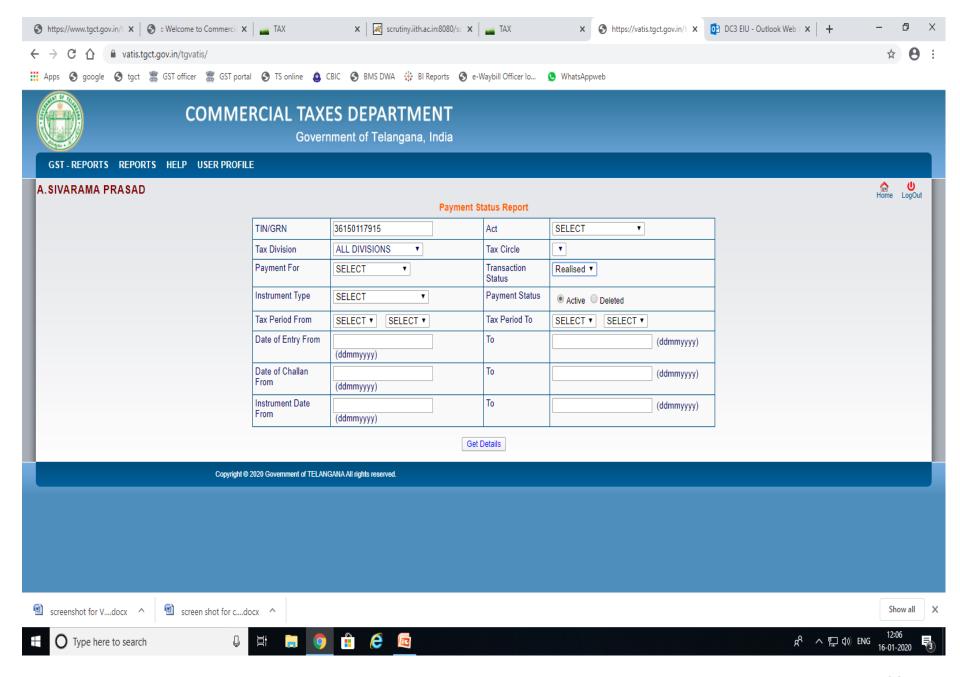


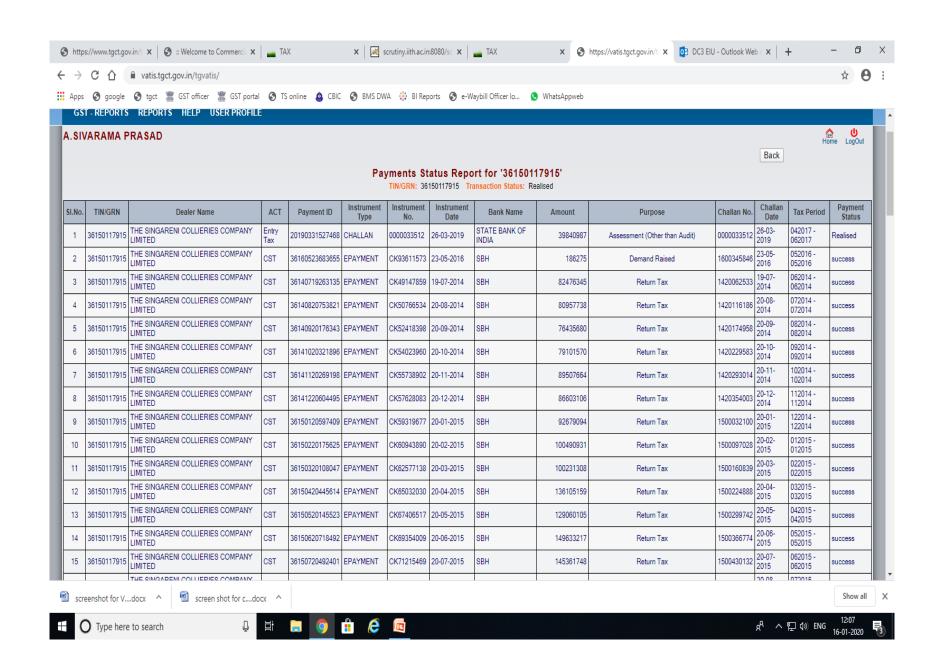


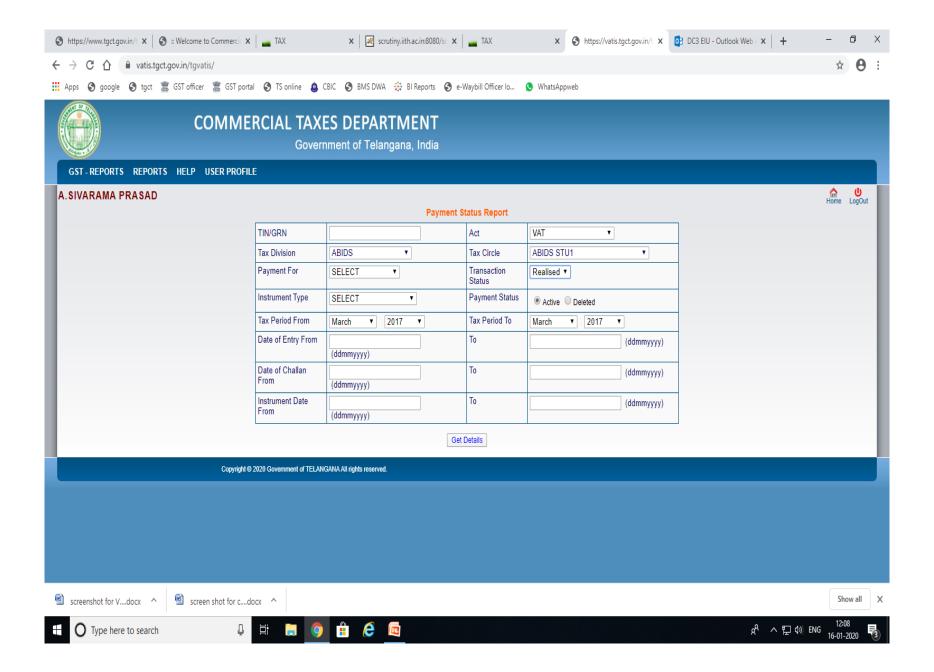


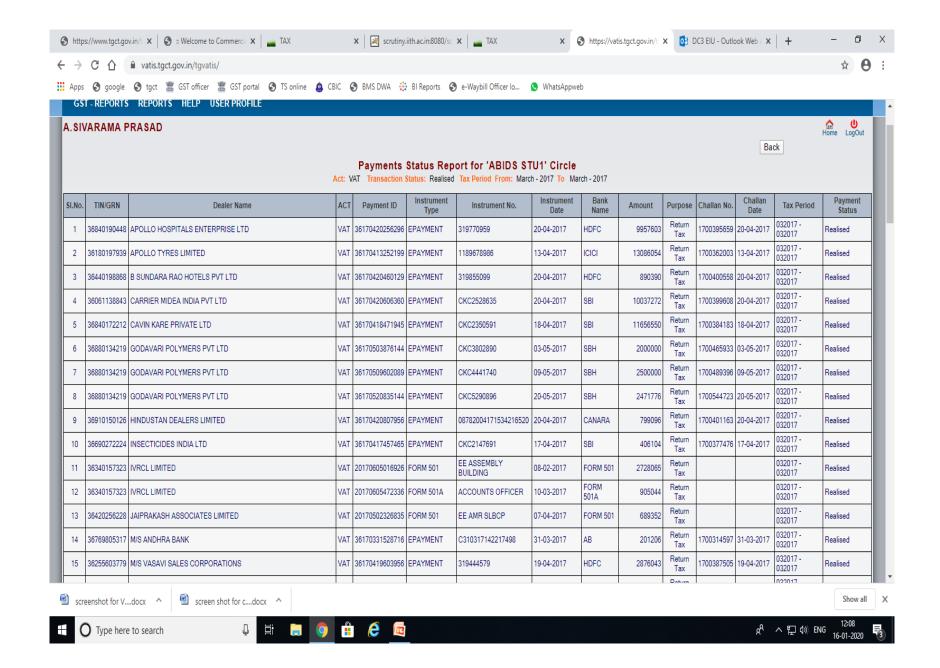
#### Payment reports



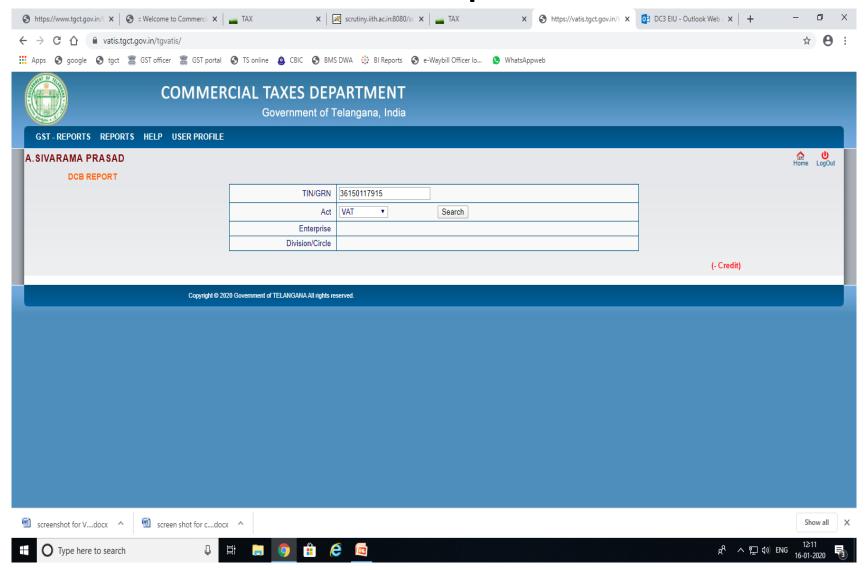


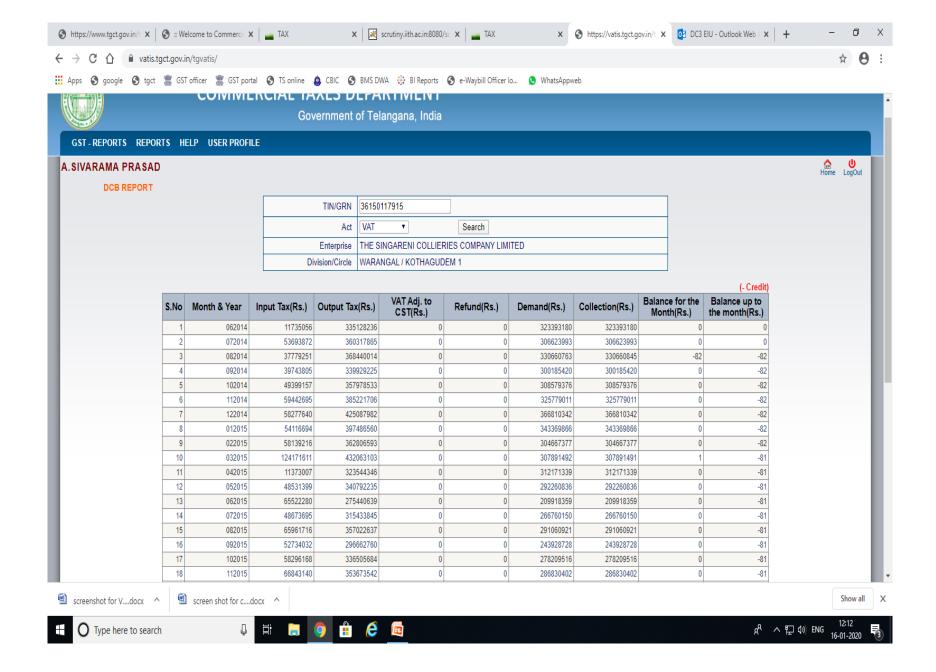




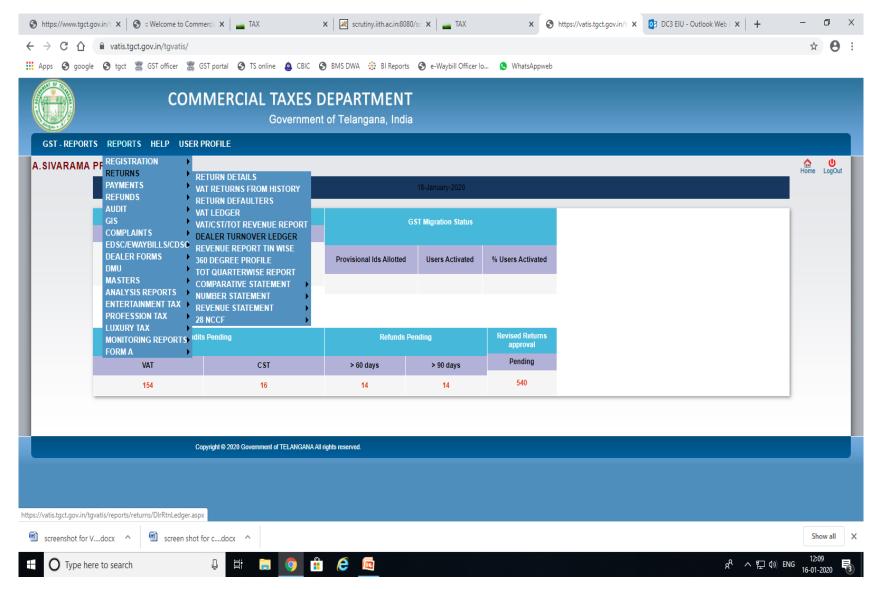


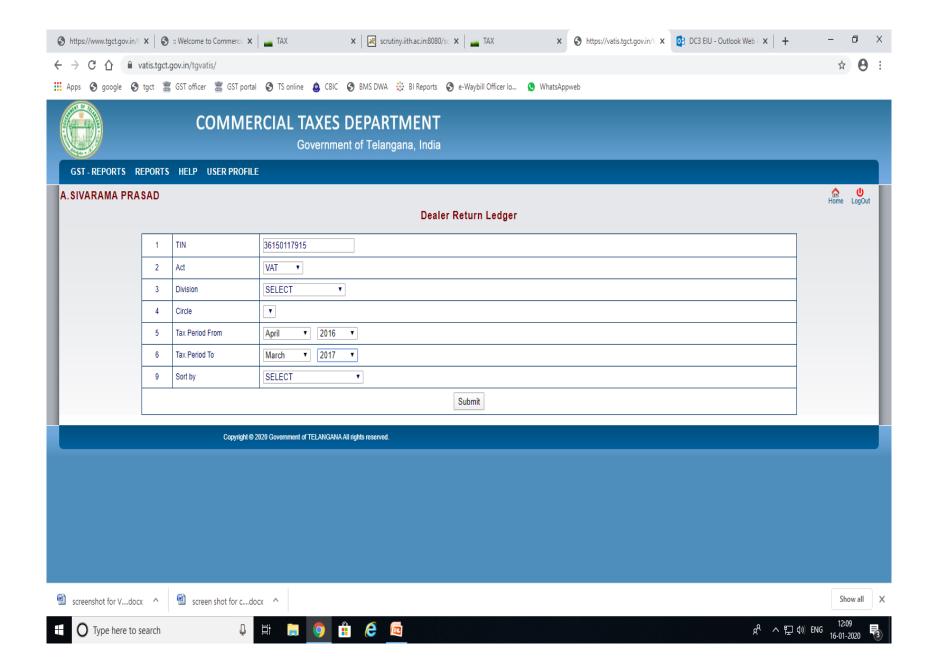
#### DCB Report

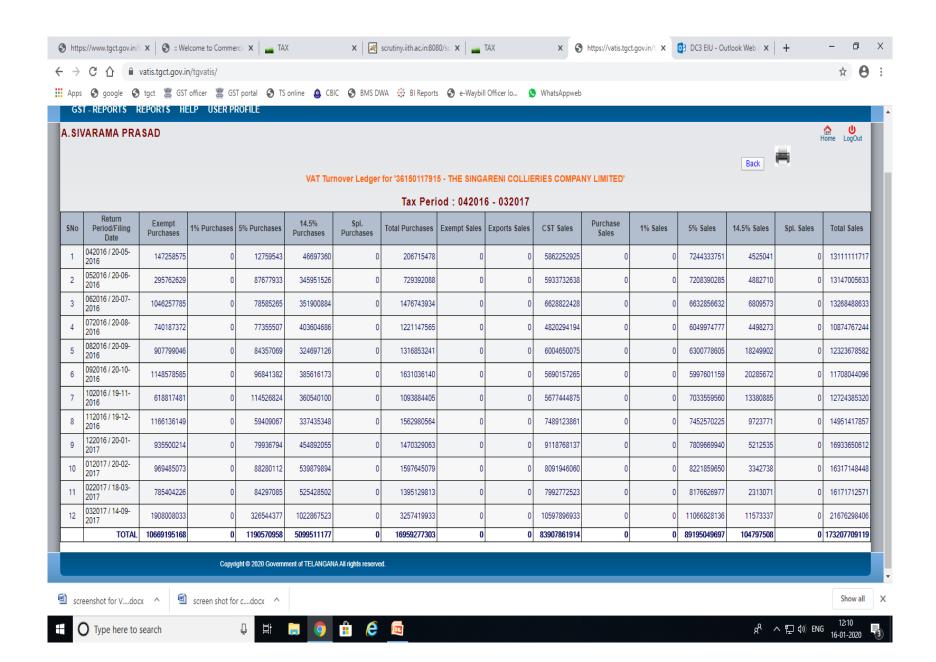


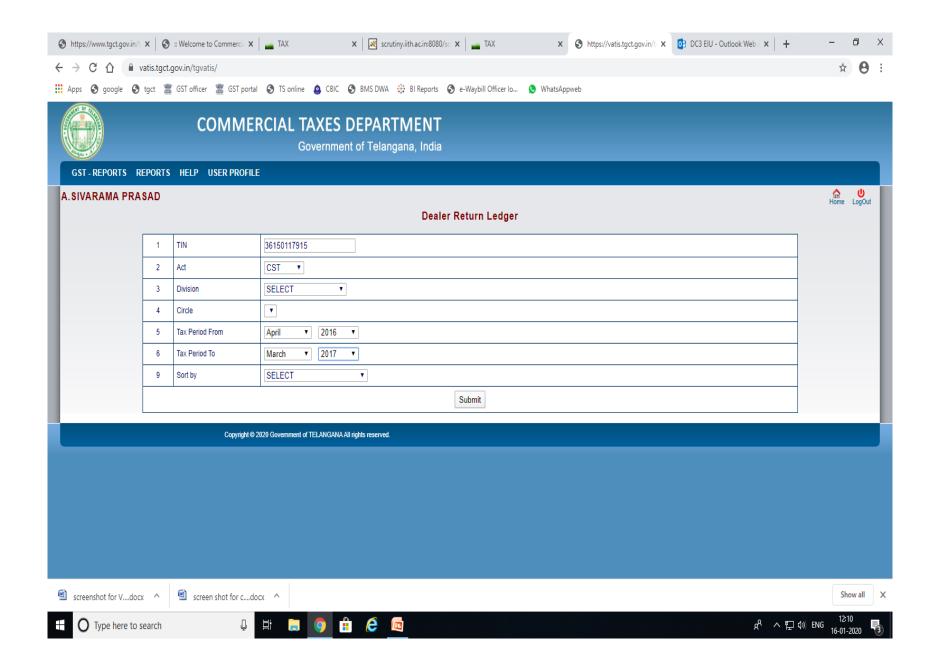


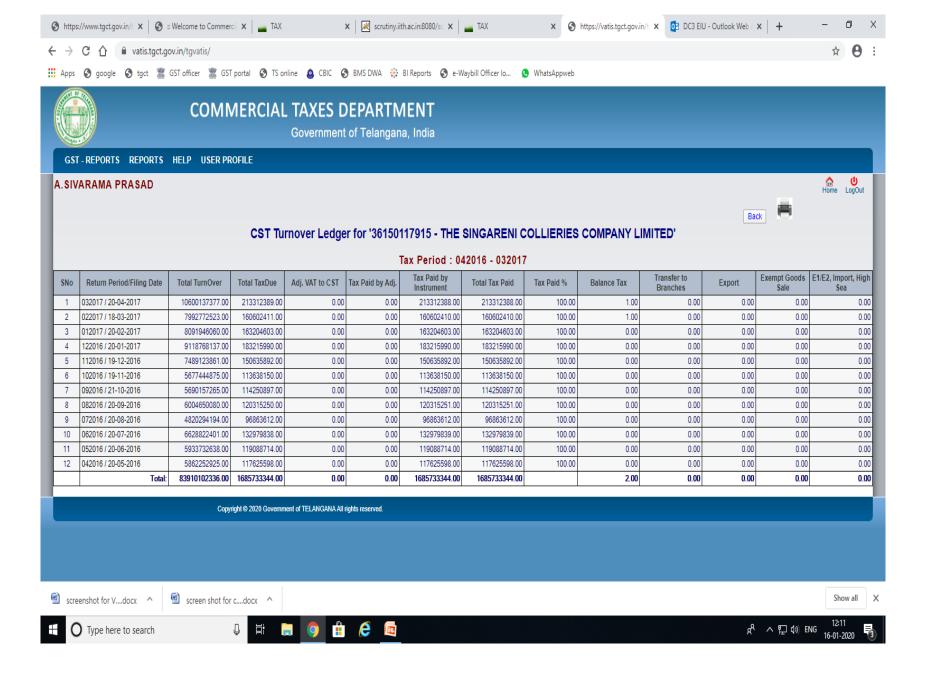
#### Dealer turnover ledger



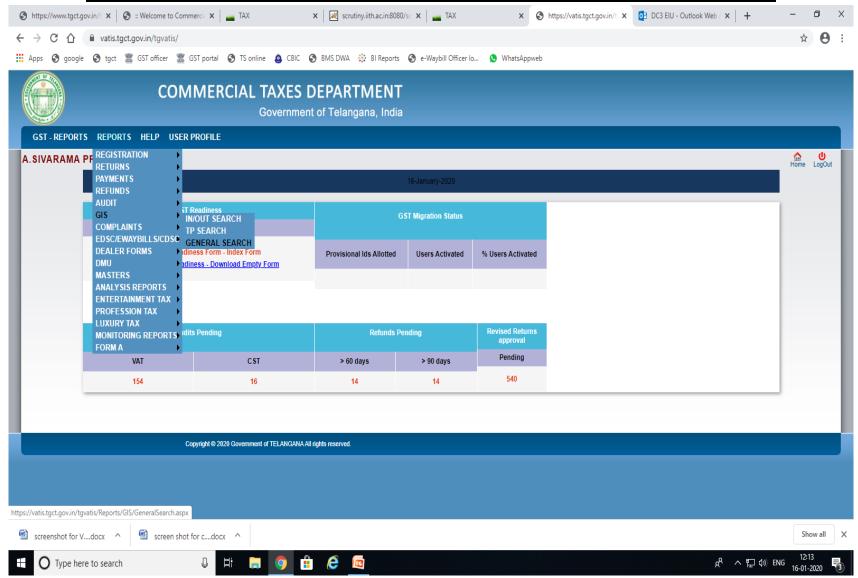


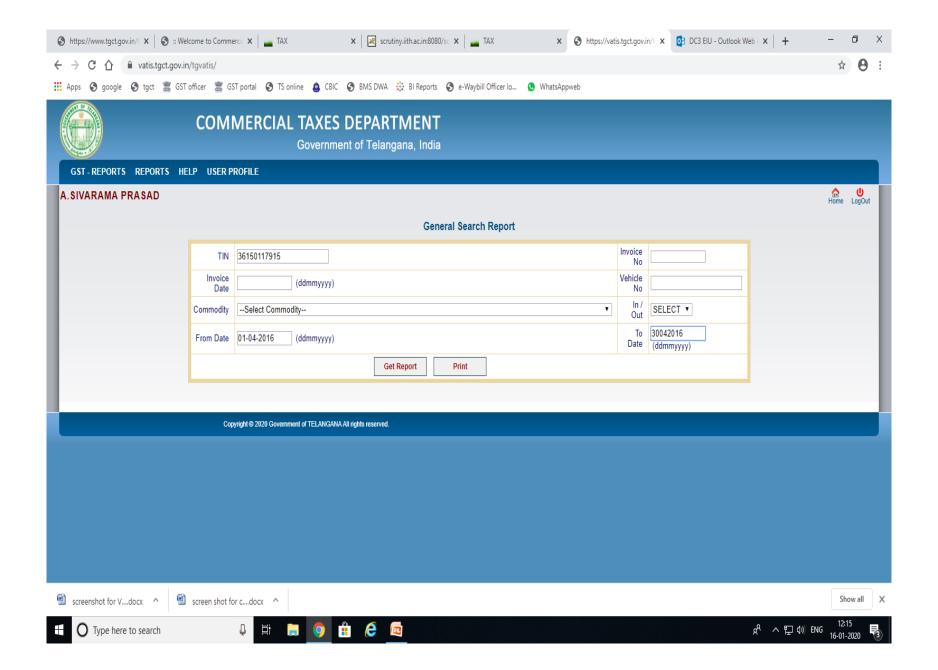


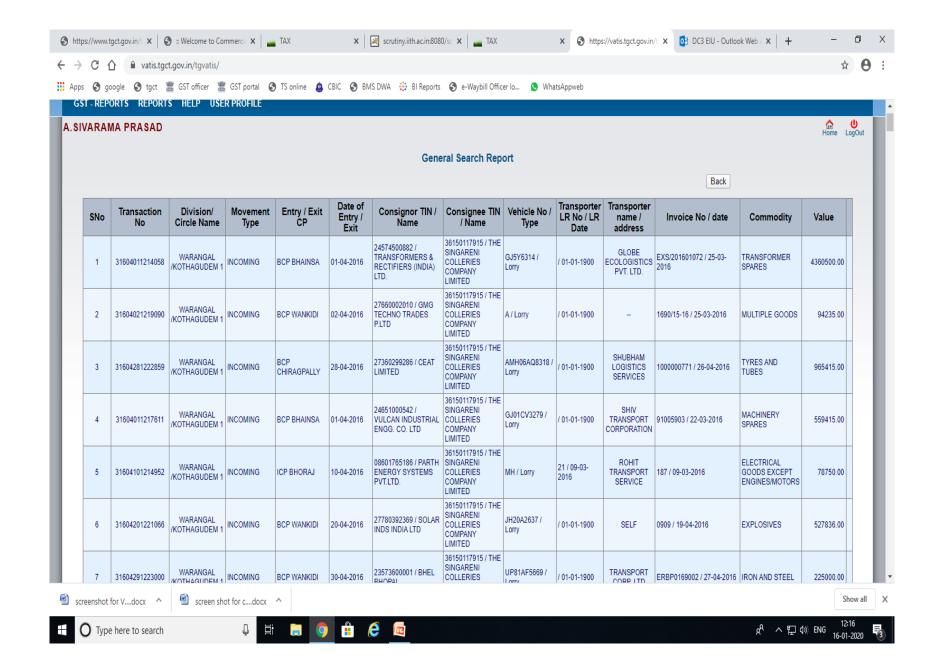




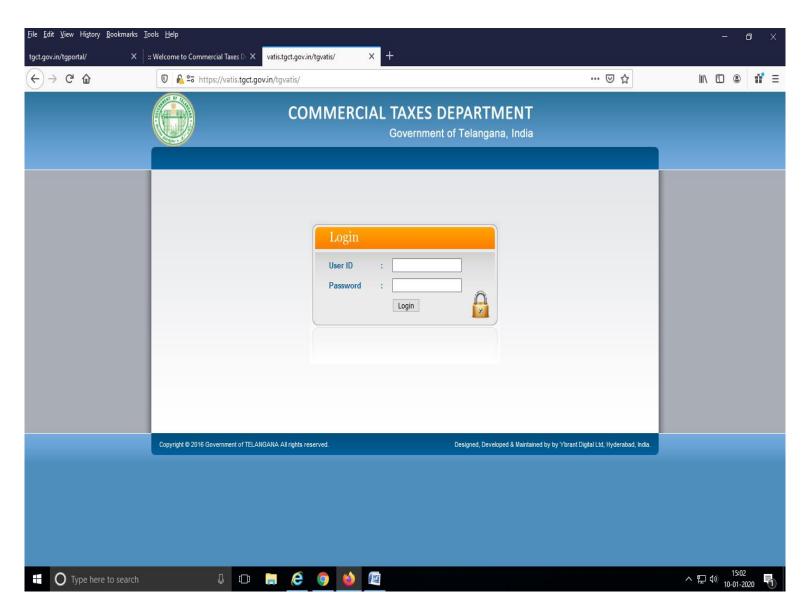
# **Goods Information System (GIS)**

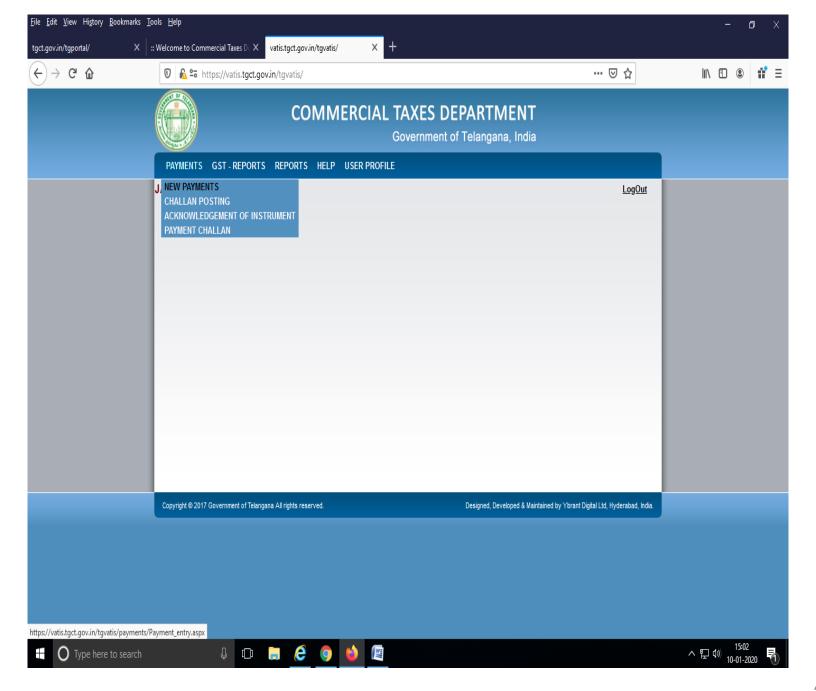


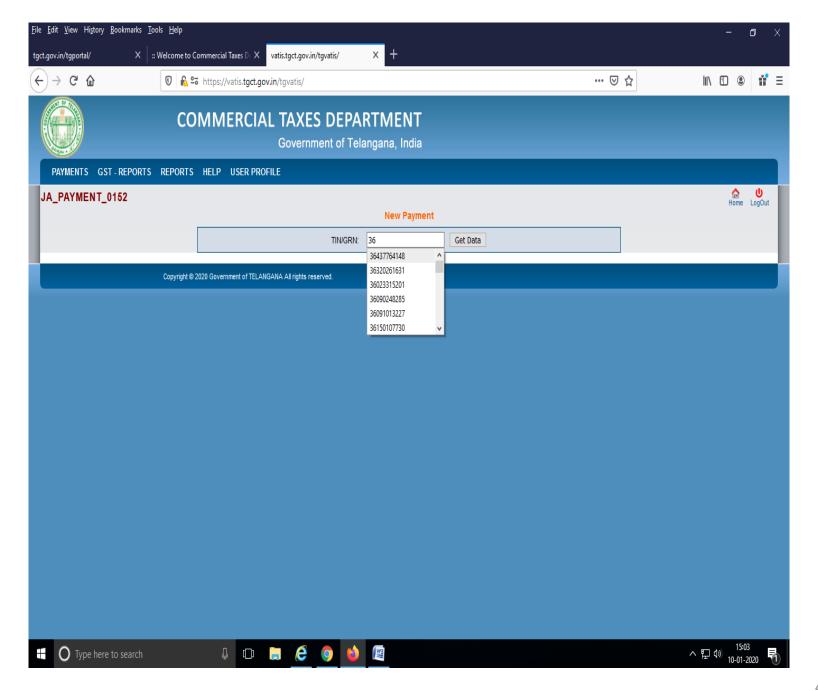


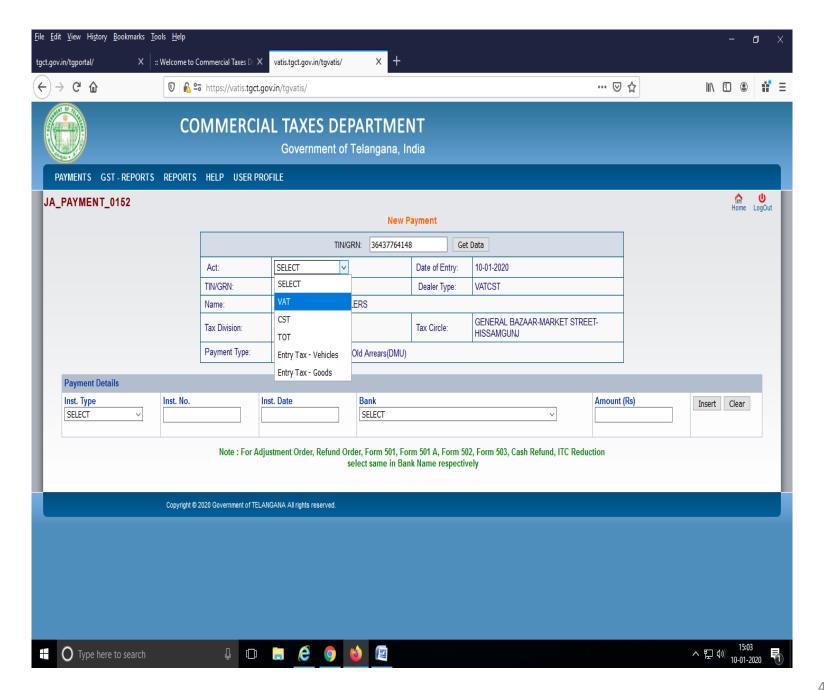


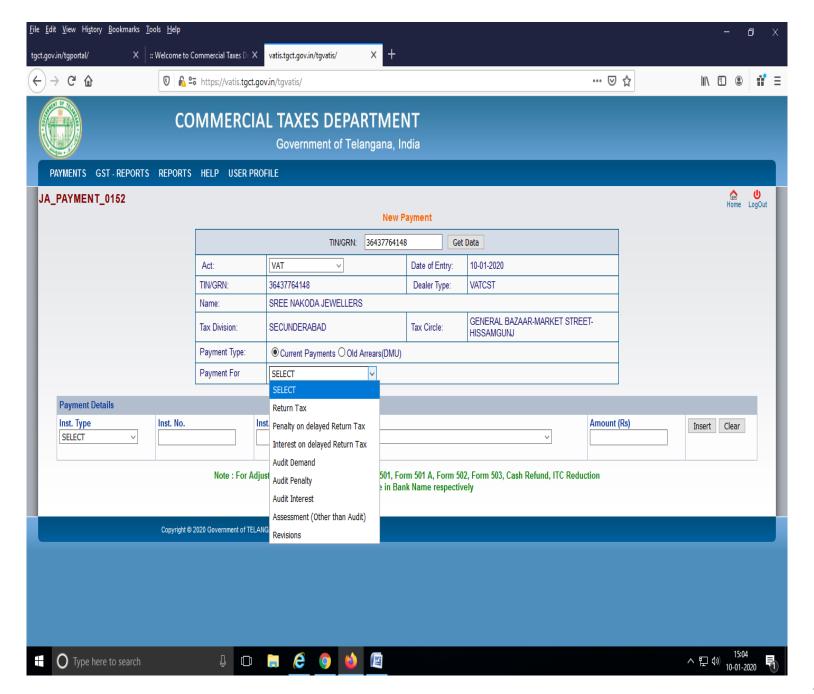
# Payments data entry

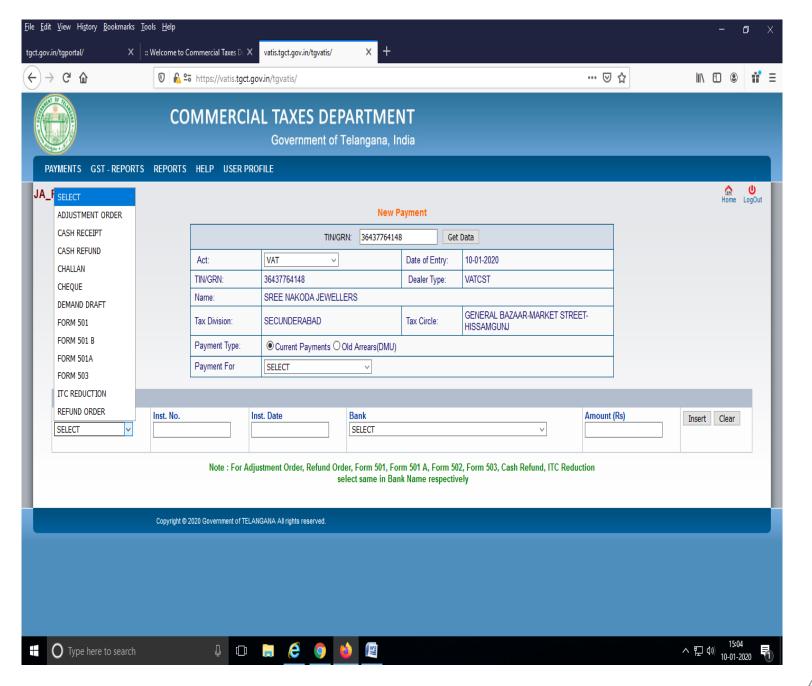






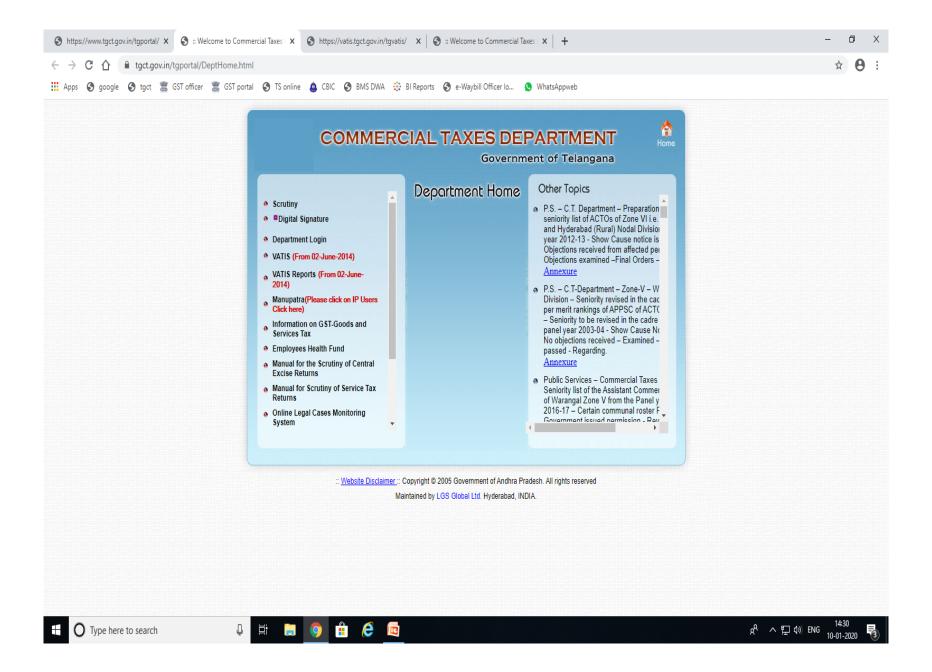


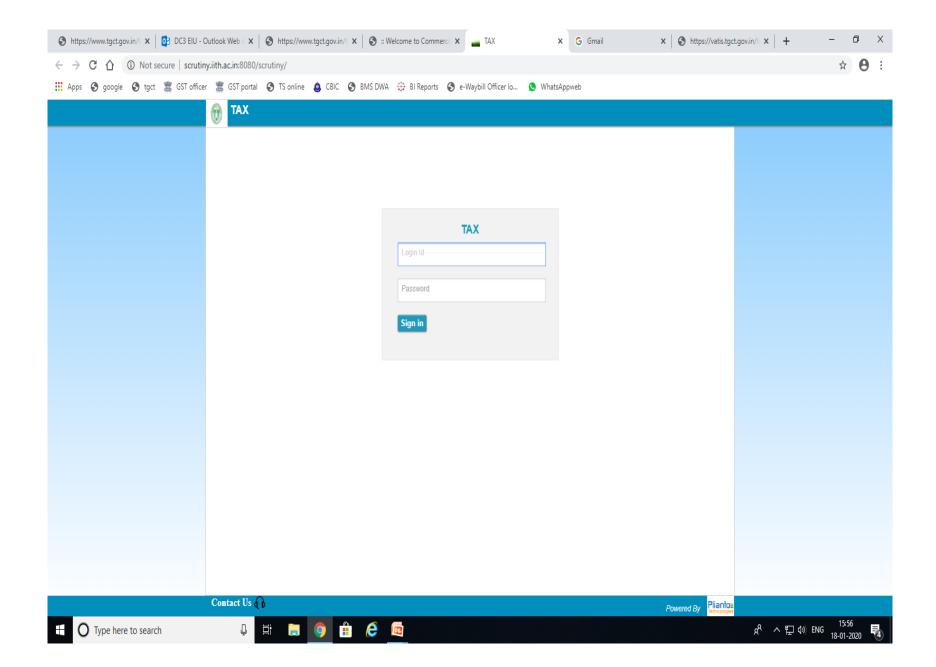




# Star Scrutiny Module

- Audit / assessment under legacy Acts
- ITC / Works Contracts
- Use of technology to identify tax evasion.
- Robotic analysis
- All aspects of audit through system
- Automated computation
- IIT-H





#### **ITC List Screen**

	Itc Dealer wise list											
	Name Of Dealer: y / STAR Officer:		TIN No: Financial Year :	36720263105 Select	<b>v</b>	Division:  Dc Decision For		▼ Cin ▼ Scrutiny / S Stat		▼ SI: -s- ▼		
	Post Scrutiny Decision(DC) : From Source :	Select ▼	Assessment Officer:			Scrutiny / STAR : Assessment Type :	Select	▼ Assessment Stat		<b>v</b>		
			Criterias							Search	Clear	
							2013 -2014			2014 -2015		
S No	S No Details of the Dealer Name Values					Dc-Decision	Scrutiny/STAR Status	Post Scrutiny Action	Dc-Decision	Scrutiny/STAR Status	Post Scrutiny Action	
	1 36720263105 Quantum of ITC Credit Carry Fonward Value of Exempt Sales & Exempt Transactions EXPLOSIVES LIMITED Ratio of inter-state sales to local sales Ratio of per unit value of branch transfer and local sales  BEGUMPET UTC claims on Transit Purchases Purchases From Cancelled Defaulters Purchases From Return Defaulters Purchases From Tax Defaulters  Purchases From Tax Defaulters  10 7,97,54,463 23,89,24,873 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,24,89,24 36,89,			0 0 23,89,24,873	55.15	Scrutiny/STAR is Recommended  Scrutiny/STAR Officer E. Aravinda Reddy  AC APR 2013 MAR 2014	Scrutiny  Scrutiny Completed  Under Declared Tax: 1228858	Post Scrutiny is Recommended	Scrutiny/STAR is Recommended  Scrutiny/STAR Officer E. Aravinda Reddy  AC APR 2014 MAR 2015	Scrutiny  Scrutiny Completed  Under Declared Tax: 512288	Post Scrutiny is Recommended	
						Recommended for asset	ssment		Recommended for asse	ssment		
	Scrutiny Dealer					E. Aravinda Reddy			E. Aravinda Reddy		•	
						Assessment not yet star	ted	Ø	Penalty Orders passed		(9)	
4											<b>)</b>	
1 - 1 0	f1									< 1 of 1 >	5 per page ▼	



## GOVERNMENT OF TELANGANA COMMERCIAL TAXES DEPARTMENT

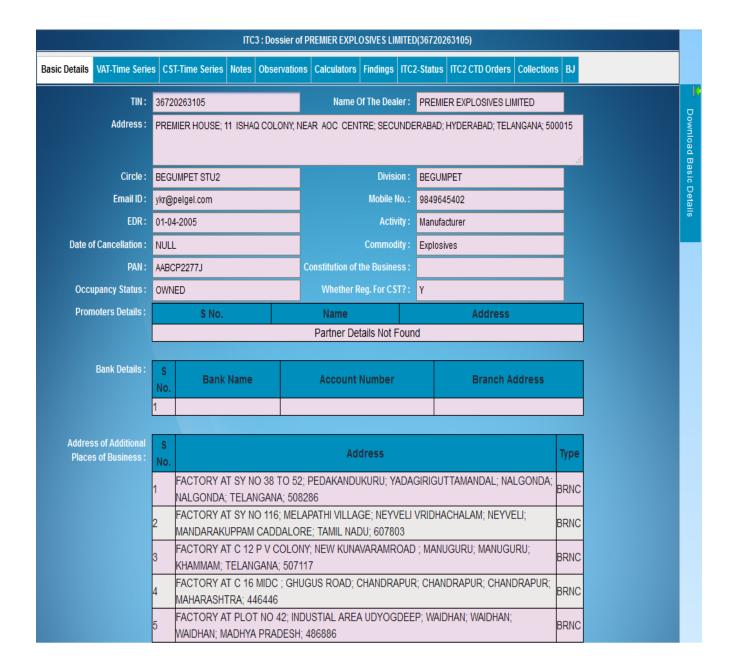
FORM VAT 304

#### NOTIFICATION FOR SCRUTINY OF ACCOUNTS OF VAT

01. Office Address :	Date : <b>20-01-2020</b>
	02. TIN : 36539439916
03. Name : KSR INFRACON PVT LTD	
Address: 2 98/3 10 B; BLOCK B; KAKATEEYA NAGAR; HABSIGUDA;	HYDERABAD; TELANGANA; 500007
It is to notify that scrutiny of your books of account will be conducted on	date
You should produce all your VAT records and business accounts on tha	t date before the undersigned.
	Office Signature, Seal & Stamp.

## Purchase invoice template

1	Α	В	С	D	Е	F	G	Н
1	SI.No. (1)	TIN of the Seller (2)	Name of the Seller (3)	Commodity (4)	Invoice No. (5)	Invoice Date (dd-mm-yyyy) or (dd/mm/yyyy) (6)	Invoice Value before Tax (7)	Rate of Tax (8)
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								



		пс	3 : Dossier of PREMIER EXI	PLOSIVES LIMITED(367202	63105)			
Basic Det	VAT-Time Series	CST-Time Series Notes	Observations Calculator	rs Findings ITC2-Status	ITC2 CTD Orders Collec	ctions BJ		
		Non Creditable		1%				Download PDF
S.No	Tax Period	Purchase	ОВ	TurnOver	Tax	TurnOver	1	oad F
1	2	3	4	5	6	7		Ρ̈́
48	Mar-2017	59294799	0	0	0	30540679	^	L
49	Apr-2017	37752057	0	0	0	15710894		k
50	May-2017	66507829	0	0	0	26571550		Dow
51	Jun-2017	38977399	0	0	0	68045180		Download XLS
52	Period 13-14	0	0	0	0	0		XLs
53	Period 14-15	361843997	0	0	0	143073471		
54	Period 15-16	398606999	0	0	0	166432283		K
55	Period 16-17	653177473	0	0	0	208031525		ownic
56	Period 17-18	143237285	0	0	0	110327624		ad Ab
57	Grand Total	1556865754	0	0	0	627864903	V	Download Abstract
<							>	

			TC3 : Dossier of P	REMIER EXPL	OSIVES LIM	ITED(367202	(63105)					
Basic De	etails VAT-Time Series	CST-Time Series Note	s Observations	Calculators	Findings	ITC2-Status	ITC2 CTD Orders	Collections	ВЈ			
						CST Taxa	ble Sales					
			2%			5	%		14.	50%		Download
S.No	Tax Period	TurnOver	Tax	x	Turn	Over	Tax		TurnOver		1	load
1	2	3	4		ŧ	5	6		7			PP
1	Apr-2013	385423	53	770847		0		0	2541259		^	H
2	May-2013	372474	34	744949		0		0	1131915			
3	Jun-2013	257976	38	515953		0		0	3505056			ownic
4	Jul-2013	222057	48	444115		0		0	5049963			Download XLS
5	Aug-2013	271282	74	542565		0		0	2272795			o,
6	Sep-2013	239084	34	478170		0		0	3265869			H
7	Oct-2013	261909	72	523819		0		0	2871282			Dov
8	Nov-2013	236765	66	473531		0		0	7255715			Download Abstract
9	Dec-2013	244014	10	488028		0		0	2466095			Abst
10	Jan-2014	254088	04	508176		0		0	3837443		٧	ract

#### ITC3: Dossier of PREMIER EXPLOSIVES LIMITED(36720263105)

Basic Details	VAT-Time Series   CST-Time Series   Notes   Observations   Calculators   Findings   ITC2-Status   ITC	2 CTD Orders Collec	ctions BJ	
	Note Name	View	Print	XIs
Note-1	C-Form Data	<b>▼</b> View	Print	XIs
Note-2	F-Form Data	<b>▼</b> View	Print	XIs
Note-3	VAT Way BillData (VAT Way bills used in pursuance of sale only to be considered)	View	Print	ME XIS
Note-4	CST Way Bill Data	<b>⊘</b> View	Print	ME  XIs
Note-5	Advanced Way Bill Data	<b>●</b> View	Print	XIS
Note-6	Way Bills Received As Consignee	<b>▼</b> View	Print	XIs
Note-7	Incoming GIS Data	<b>▼</b> View	Print	<b>鄭</b> [Xis
Note-8	OutGoing GIS Data	<b>O</b> View	Print	英国XIs
Note-9	Transit Purchases From Local Dealers	View	Print	¥E XIs
Note-10	Purchases From Cancel Dealers	View	Print	IME XIS
Note-11	Purchases From Return Defaulters	View	Print	₩EXIS
Note-12	Purchases From Tax Defaulters	<b>▼</b> View	Print	英国XIs

			ІТС	3 : Dossier of P	REMIER EXPL	LO SIVES I	.IMITED(367202	(63105)				
Basic Det	ails VAT-Time Series	CST-Time Series	Notes	Observations	Calculators	Findings	ITC2-Status	ITC2 CTD Ord	ers Colle	ections E	3.J	
S.No		Crite	eria				Value[201	3-14 to 2016-1	7]		Marks	
1	Value of ITC						797	54463	<b>2</b>		17.31	
2	Continous CCF							0			0	
3	Ratio of Inter-State	e & Local-Sales										
	A) Inter State Sale	s					2538	13990			0.61	
	B) Local Sales						22391	59065				
	C) Ratio							0.11	<b>2</b>			
4	Sensitive Commod	lity						YES	•		5	
5	Under valuation of	branch transfers										
	Ratio of per unit va	alue of branch trar	nsfer ar	nd local sales				18			9	
6	ITC claims on trans	sit purcahses					1	08146	•		5	
7	High Exempt sales						1777	24164	<b>2 3</b>		15	
8	ITC claims from de	faulter					22	67824			3.23	
	Purchases From c	ancelled Defaulter	rs						<b>→</b>		0	
	Purchases From R	Return Defaulters							<b>→</b>		364055	
	Purchases From T	ax Defaulters							<b>→</b>		1903769	
9	Vehicle Type Mism	atch				59	6				34324.55	7
						14	.5%				8260.51	74
10	Vehicle May Not Ex	viet				59	<u> </u>					7
10	vericle may Not L	NSI					.5%				90130.33	
						14					133823.4	7.
	Sensitivity Index										55.15	

			пс	3 : Dossier of Pl	REMIER EXPL	OSIVES LII	MITED(367202	263105)	)		
Basic Details	VAT-Time Series	CST-Time Series	Notes	Observations	Calculators	Findings	ITC2-Status	ITC2 C	CTD Orders	Collections	вј
S.No			Ca	Iculator Name				Link To	Calculator		
1	PURCHASES	URCHASES INVOICES									
2	COMPUTATION	MPUTATION SHEET FOR ARRIVING ELIGIBLE ITC FOR SALES U/S 4(3)								Calculator	

# Period APR 2013 - MAR 2014 APR 2014 - MAR 2015 APR 2015 - MAR 2016 APR 2016 - MAR 2017 Download xls Template Download xls Template

Note: To Get The Report Of The Calculator, Goto The 'View' Page And Click On 'Print'.

- 똔: Upload XIs Document.
- : View Statement of calculation of eligible Input Tax Credit.

APR 2017 - JUN 2017

- : Add Statement of calculation of eligible Input Tax Credit.
- : Edit Statement of calculation of eligible Input Tax Credit.
- in: Delete Statement of calculation of eligible Input Tax Credit.
- : Abstract for the purchase invoice.

💾 🚃 😛 🥒 💼

#### **Excess ITC identification Reports**

	Cancel Defaulters											
Name of the	ne Dealer : GOWRA PETROCHE	M PRIVATE LIMITED										
TIN	: 36920109321		Financial Period : F	APR 2016-MAR 2017								
Cirlce	Cirlce : RAMGOPALPET-RANIGUNJ Division : BEGUMPET											
	Summary											
S.No.	TIN	Month	Cancel Defaulter 1%	Cancel Defaulter 5%	Cancel Defaulter 14.5%							
1	36467763962	122016	0	48,970	0							
2	36467763962	52016	0	23,534	0							
3	36467763962	22017	0	30,121	0							
4	36467763962	12017	0	27,001	0							
5	36467763962	102016	0	22,765	0							

23,758

36467763962

72016

			D	etails				
S.No.	TIN	Name of Seller	Commodity	Invoice No.	Invoice Date	Amount	Rate of Tax	Tax Amount
1	36467763962	Delite Packaging Pvt Ltd	Packing Material	129	07-02-2017	176,875	5%	8,844
2	36467763962	Delite Packaging Pvt Ltd	Packing Material	130	09-02-2017	187,650	5%	9,383
3	36467763962	Delite Packaging Pvt Ltd	Packing Material	131	10-02-2017	237,900	5%	11,895
4	36467763962	Delite Packaging Pvt Ltd	Packing Material	119	25-01-2017	176,875	5%	8,844
5	36467763962	Delite Packaging Pvt Ltd	Packing Material	120	27-01-2017	175,500	5%	8,775
6	36467763962	Delite Packaging Pvt Ltd	Packing Material	121	30-01-2017	187,650	5%	9,383
7	36467763962	Delite Packaging Industries	Packing Material	94	08-12-2016	176,875	5%	8,844
8	36467763962	Delite Packaging Industries	Packing Material	95	08-12-2016	175,500	5%	8,775
9	36467763962	Delite Packaging Industries	Packing Material	96	09-12-2016	187,650	5%	9,383
10	36467763962	Delite Packaging Industries	Packing Material	103	26-12-2016	234,375	5%	11,719
11	36467763962	Delite Packaging Industries	Packing Material	104	27-12-2016	205,000	5%	10,250
12	36467763962	Delite Packing Industries	PACKING MATERIAL	71	04-10-2016	230,300	5%	11,515
13	36467763962	Delite Packing Industries	PACKING MATERIAL	72	05-10-2016	225,000	5%	11,250
14	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	22	24-05-2016	235,690	5%	11,785
15	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	23	25-05-2016	235,000	5%	11,750
16	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	37	05-07-2016	237,500	5%	11,875
17	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	38	06-07-2016	237,650	5%	11,883

			Seller R	eported Ta	x Less Tha	n ITC Claime	ed				
Name of the	he Dealer : GOWRA PET	ROCHEM PRIVAT	TE LIMITED								
TIN	: 36920109321			Financial F	Period	: APR 2	2015-MAR 20	16			
Cirlce	: RAMGOPALI	Division		: BEGU	JMPET						
	Summary										
S.No.	Seller TIN	Return Month	Seller F	Reported Outp	out Tax	ITC claimed	as per upload	ded invoices		between ITC claimed and reported out put tax  5% 14.5% 18,664 21,975 18,643	
			1%	5%	14.5%	1%	5%	14.5%	1%	5%	14.5%
1	36467763962	52015	0	410	0	0	19,074	0	0	18,664	0
2	36467763962	32016	0	946	0	0	22,921	0	0	21,975	0
3	36467763962	72015	0	400	0	0	19,043	0	0	18,643	0
4	36467763962	102015	0	435	0	0	22,398	0	0	21,963	0

			D	etails				
S.No.	TIN	Name of Seller	Commodity	Invoice No.	Invoice Date	Amount	Rate of Tax	Tax Amount
1	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	111	12-03-2016	228,125	5%	11,406
2	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	112	14-03-2016	230,300	5%	11,515
3	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	8	08-05-2015	190,375	5%	9,519
4	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	11	11-05-2015	191,100	5%	9,555
5	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	61	12-10-2015	222,950	5%	11,148
6	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	62	13-10-2015	225,000	5%	11,250
7	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	30	07-07-2015	190,250	5%	9,513
8	36467763962	DELITE PACKAGING INDUSTRIES	PACKING MATERIAL	31	08-07-2015	190,610	5%	9,531

	VAT tax paid out of purchases from Tax defaulters										
Name of the	Name of the Dealer : GOWRA PETROCHEM PRIVATE LIMITED TIN : 36920109321 Cirice : RAMGOPALPET-RANIGUNJ										
Division	Division : BEGUMPET Financial Period : APR 2015-MAR 2016										
	Waybill details								Details for ta	ax defaulters	
S. No.	TIN of The Seller	Invoice No.	Invoice Date	Commodity	Value Excluding Tax	Tax Amount	Rate of Tax in %	Return balance of the month corresponding to invoice date	Return balance up to the month corresponding to invoice date	Return balance up to end of financial year corresponding to invoice date	Return balance up to June-2017
1	36050174340	1166	31-03-2016	SOFTWAREDEP	314013.00	15700.65	5	12000.00	40188.00	40188.00	63565.00

#### Summary:

Tax Rate: 5 %											
TIN of The Seller Tax Amount		Return balance up to end of financial year corresponding to invoice date	Return balance up to June-2017	Actual tax amount							
36050174340	15700.65	40188.00	63565.00	15700.65							
Total	15700.65	40188.00	63565.00	15700.65							

### ITC Cal-1

	IT - 4 COMPUTATION SHEET FO	OR ARI	RIVING ELIGIB	LE ITC FOR SALES U	/S 4(3)	
Nar	me of the dealer : PREMIER EXPLOSIVES LIMITED			Tin : 3672026310	5	
	circle : BEGUMPET STU2			Division : BEGUMPET		
	Financial Period : From Year V	,				
SI.No	DETAILS		Р	Q	R	s
31.110	DETAILS		1%	5%	05	Total
1	Total VAT paid on local purchases					
1(a)	Less: VAT paid out of purchases from cancelled dealers					
1(b)	Less: VAT paid out of purchases from Return defaulters					
1(c)	Less: VAT paid out of purchases from Tax defaulters  Value computed by system from uploaded invoices	**		**	**	
1(d)	Less: VAT paid related to purchase returns					
1(e)	Less: VAT claimed on Transit purchases					
1(f)	Less: Seller Reported tax less than ITC claimed  Value computed by system from uploaded invoices	**		**	**	
1(g)	Less: ITC Restricted due to any other Reasons		0.00	0.00	0.00	0.00

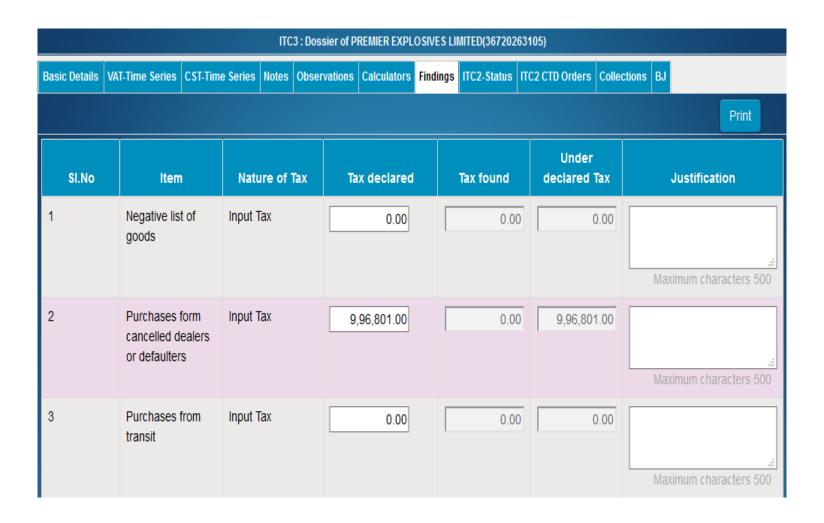
## ITC Cal-2

2	Less: VAT paid on Negative goods (Rule 20(2)) (Section 13(1))		
3	Less: VAT paid on specific inputs used for exempted turnover		
4	Less: VAT paid on specific inputs used for Taxable turnover		
5	Input Tax available on common inputs; used for both taxable goods and exempts goods / sales / transactions		
6	Gross Turnover		P & L accounts
7	Less: Turnover of specific Exempted sales (other than branch transfer and consignment sales) (sales for which specific inputs are used at SI.NO 3 above)		
8	Less: Turnover of other exempted sales (other than branch transfer and consignment sales)		
9	Less: Turnover of exempt transactions (branch transfer and consignment sales)		

#### ITC Cal-3

10	Less: Turnover of specific Taxable sales (sales for which specific inputs are used at Sl.NO 4 above)		
11	Taxable Turnover (B = Sl.No.6-7 - 8 - 9 - 10)		
12	Total Turnover of Taxable goods and exempt transactions (B1 = Sl.No.11 + 9)		
13	Total Turnover (other than sales for which specific inputs are used at SI.No.3 & 4 above) including exempt transactions, exempted sales and taxable sales (C)		
14	9.5% portion of I.T.C on 14.5% purchases with reference to SI.No.5 at column R above (A2)		
15	5% portion of I.T.C on 14.5% purchases with reference to SI.No.5 at column R above		
16	Total 5% and 1% Tax on inputs = SI.No. 5P + 5Q + 15S(A1)		
17	Total eligible ITC on common inputs : (A1 * B/C) + (A2 * B1/C)		
18	Total eligible ITC = Sl.No 17 + Sl.No. 4 (ITC Found)		
19	ITC declared through VAT 200 Returns		
20	Under declared Input Tax Credit		
	Save Cancel		

#### ITC Findings-1



# ITC Findings-2

4	ITC on purchase returns	Input Tax	0.00	0.00	0.00	: Maximum characters 500
5	A*B/C calculations	Input Tax	0.00	0.00	0.00	Maximum characters 500
6	Under valuation of branch transfers	Input Tax	0.00	0.00	0.00	.a: Maximum characters 500
7	Undisclosed sales	Output Tax	0.00	0.00	0.00	: Maximum characters 500
8	Input / Output Ratio	Output Tax	0.00	0.00	0.00	

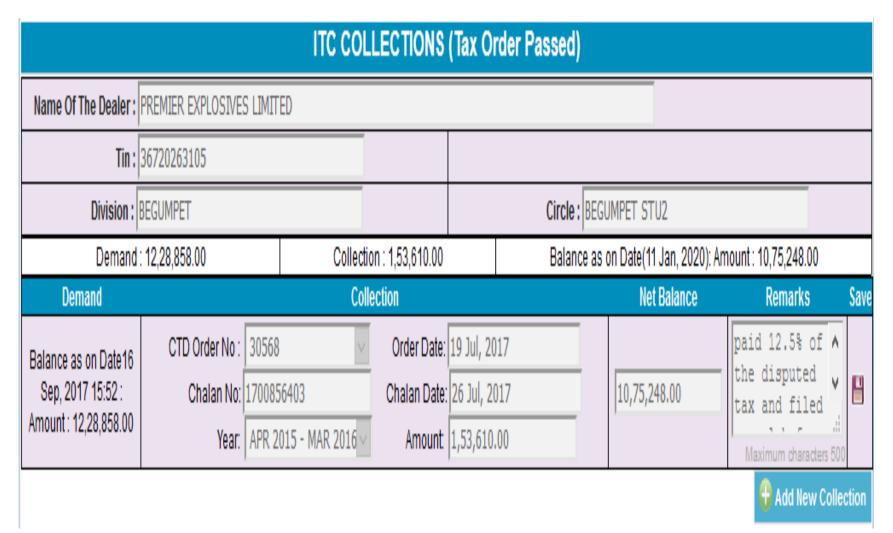
# ITC Findings-3

9	Disallowance of inter-State sales	Output Tax	0.00	0.00	0.00	Their asst. under the CST Act will be separately assessed by the CTO, S.D.
10	Disallowance of exempt sales / transactions	Output Tax	0.00	0.00	0.00	: Maximum characters 500
11	Other Income / Sale of asset or scrap etc.	Output Tax	0.00	0.00	0.00	Maximum characters 500
	Total Input Tax	Input Tax	9,96,801.00	0.00	9,96,801.00	Maximum characters 500
	Total Output Tax	Output Tax	0.00	0.00	0.00	Maximum characters 500
	Total under declared tax	Input & Output Tax			9,96,801.00	i. Maximum characters 500

# CTD orders

ITC3: Dossier of PREMIER EXPLOSIVES LIMITED(36720263105)													
Basic Details	VAT-Time Series	CST-Time Series	Notes	Observations	Calculators	Findings	ITC2-Status	ITC2 C	TD Orders	Collections	BJ		
ITC CTD Orders													
0	rder No	Ord	er Date	:		Order Ty	pe			Amount			save
30568		19 Jul, 2017			Tax Order P	assed		<	12,28	,858			
30821		22 Jul, 2017			Penalty Ord	er Passed	j	V	1,22,8	386			
												⊕ Ac	id New CTD Order

# **Collections**



# **Conclusion**

- Knowledge with technology is power
- Affinity with the APPs and Modules important
- Periodical review of Reports
- Do not share your passwords

# Thank you