




FIELD EXPERIENCES IN COMMERCIAL TAXES DEPARTMENT

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Services , Vigilance & Legal**



Outlines of the Presentation

- **Important Points to be Observed When in Field**
- **Important Field Functions in the Department**
- **Case Studies – Field Experiences**
- **Conclusion**

IMPORTANT POINTS TO BE OBSERVED WHEN IN FIELD

- **Vision and Mission of the Department**
- **Image of the department - First and foremost**
- **Use Act & Tact in field**
- **Always respect the dealers**
- **Always be affable , amiable , friendly , good natured approachable & pleasant**

IMPORTANT FIELD FUNCTIONS IN THE DEPARTMENT

- **Registration**
- **Filing Returns & Collection of Taxes**
- **Investigation**
- **Audit / Inspections**

REGISTRATIONS

➤ Online verification & approval – issues

Mainly bogus documents

bogus photo, signature, address-

proof- Electricity/Water Bill, Rental

Deed, Aadhar Card, Pan Card.

ITC issues – loss of Revenue

Un-registered dealers–street survey

- **GST Turnover Limit Rs. 20 lakhs per year
(Rs 5480/ day)**
- **Over head expenditures
Information to be obtained smoothly**

Case Study – Field Experience

- **80% Tax from 20% Dealers**
- **80% Dealers – Watch Returns/ activities/
Waybill use**
- **Electrical Dealers/Satellite Registrations**

Same Person with Different Names

Doc 1 **FORM - D**
 (Vide rules 28 and 29 of A.P.G.S.T. Rules, 1957)
APPLICATION FOR REGISTRATION AS A DEALER IN COLLECTION 1
ANDHRA PRADESH GENERAL SALES TAX ACT, 1957

To
 The Assistant/Deputy Commercial Tax Officer,
 Division Circle Unit
 CHM OS

Name of the applicant
 Dhananjay Prasad Shrivastava
 carrying on the proprietary business known as
 M/S - Deccan Electronics

God Blesses, Mahalingapuram circle

Doc 2
CURRENT ACCOUNT OPENING FORM
FOR FIRMS

STATE BANK OF PATIALA
 BRANCH

NAME OF THE FIRM
 M/S. Deccan Electronics

ADDRESS AND TELEPHONE NO.
 15-2-147/2 old malakpet

NATURE OF BUSINESS
 Electronics

Name of all Partners/Proprietors
 1. Dhananjay Prasad Shrivastava
 2. Mahesh Kumar

Nationality
 Indian

Address
 15-2-147/2 old malakpet

Doc 3
STATE BANK OF BIKANER AND JAIPUR
BRANCH SECUNDERABAD

27.12.1997

NAME OF THE FIRM
 M/S. Deccan Electronics

ADDRESS AND TELEPHONE NO.
 15-2-147/2 old malakpet

NATURE OF BUSINESS
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Name of all Partners/Proprietors
 1. Dhananjay Prasad Shrivastava
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Address
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Doc 1

FORM - D

(vide rules 28 and 29 of A.P.G.S.T. Rules, 1957)

APPLICATION FOR REGISTRATION AS A DEALER UNDER SECTION 1, ANDHRA PRADESH GENERAL SALES TAX ACT, 1957



To
The Assistant/Deputy Commercial Tax Officer,

Division	Circle	Unit
CAM	08	---

Gul Kumbha, Manchikapuram Circle

I, D. Venkatesh Prasad, Shri. Shri. Kumar

(Name of the applicant)

carrying on the proprietary business known as

M/S. D.E.C.Cam Electricals.

Doc 2

CURRENT ACCOUNT OPENING FORM FOR FIRMS

स्टेट बैंक ऑफ पटियाला
STATE BANK OF PATIALA

शाखा/Branch



कृपया निम्न विवरणों के अनुसार मेरी/हमारी फर्म के नाम पर खाना खोला जायें।
Please open a CURRENT ACCOUNT in the name of my/our firm as per undernoted

फर्म का नाम
NAME OF THE FIRM
D. E. C. Cam Electricals.

पता तथा दूरभाष नं०
ADDRESS AND TELEPHONE NO.
H. 3-12812, Gul Kumbha, Manchikapuram, Secyundread

व्यवसाय की प्रकृति
NATURE OF BUSINESS
Electricals

सभी साझेदारों, प्रोपराइटर(रों) के नाम
Name of all Partners/Proprietor(s)

राष्ट्रीयता
Nationality

पता
Address

1. Ashwate Kumar
- 2.
- 3.

Indian

15-2-14712, Gul Kumbha, Manchikapuram

Doc (फर्म/ FIRMS)

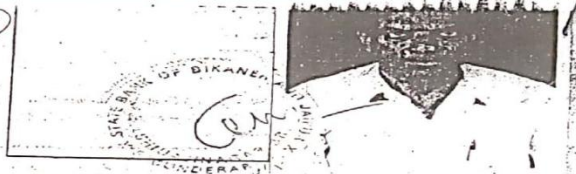
123

स्टेट बैंक ऑफ बीकानेर एण्ड जयपुर

STATE BANK OF BIKANER AND JAIPUR

SHRI. NARCA शाखा / BRANCH SHRI. JAINAGAR, SECUNDERABAD.

24 JAN 1997 199



प्रिय महोदय गण / Dear Sirs,

मैं/हम आपसे अनुरोध करता हूँ / करते हैं कि मेरी/हमारी फर्म के नाम से आप अपनी बहीमें निम्नानुसार एक चालू खाता खोलें / I/We request you to open a current account in your books in the name of my/our Firm Styled as follows:

मैं/हम स्वयं अकेले में लिखे / BLOCK LETTERS:

VIMAL ELECTRICAL

कारोबार का स्वरूप / Nature of Business Vimal Electrical. खाते में परतायित कम से कम शेष राशि रु. / Proposed minimum Balance in the Account Rs. 500000. फर्म के सभी भागीदारों के नाम नीचे लिखे हैं / मैं फर्म का एकमात्र मालिक हूँ / The names of all the Partners of pur firm are given below/ I am the sole proprietor of the firm.

नाम / NAME	राष्ट्रियता / Nationality	व्यवसाय / Occupation	पता व टेलीफोन नं. / Address & Telephone No.
1 VIMAL HUNDA	Indian	Business	12-2-225/1
2			Mechadigatana

परिचय/INTRODUCTORY REFERENCE नाम/Name: Rala Ram, पता/Address: Narca Bikaner, व्यवसाय/Occupation: Business

मैं/हम को क्रेडिट सुविधाएं हैं/करते हैं कि मैं/हम किसी अन्य बैंक से किसी प्रकार की क्रेडिट सुविधा का उपयोग नहीं कर रहे हैं/करते हैं। वर्तमान में मेरे/हमारे पास अन्य बैंक / I/We furnish below the credit facilities being enjoyed by/with other Banks at present.

सुविधा का स्वरूप / Nature of Facility	राशि / Amount	बैंक का नाम जिससे सुविधा / Name of Bank With Whom
(i)		
(ii)		
(iii) Vimal Electrical Traders		
1) Narca Bikaner		
2) Narca Bikaner		
3) Rala Ram		
4)		
5)		
6)		



वही बैंक है जो भागीदार होता है/करते हैं कि मैं/हम जो बैंक का परिचालन करना चाहते हैं / Only those partners who will be operating on the account to the Bank, for purpose opening account. The above firm, which is known to me. The partners are also

कार्यालय के प्रयोग हेतु / FOR OFFICE USE:

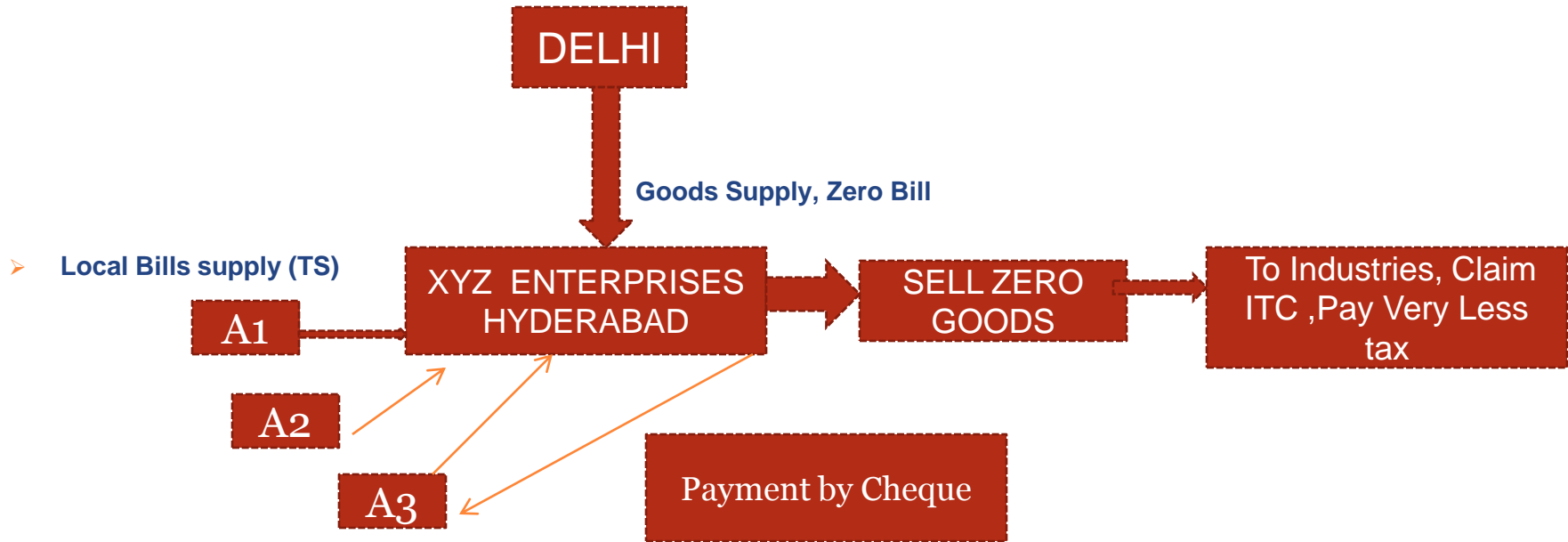
कार्यालय का नाम लिखें / यदि प्राप्य किया तो कार्यालय की तिथि लिखें:

I hereby introduce FOR ESSRAY ENTERPRISES Secunderabad. परिचयदाता के हस्ताक्षर / Signature of Introducer

Proprietor



Electrical Goods Dealer- Case study



- No returns / Absconding
- No Tax
- Encash Cheques
- Take Commission, return amount

COLLECTIONS OF TAXES

- **Return tax**
- **Old arrears under APGST/TSVAT/CST and other legacy Acts**
- **Tax on vehicular traffic check**

Case Study – Field Experience

- **Language- Hurts**
- **VTC – Sensitive- Cash Register –Watch by Agencies/Dealers – Secret Cameras – Behave properly – control emotions – Detain/Seizure – Difficulties**
- **Promotions/ Plastic/Scrap/Delhi/DM Slap**

INVESTIGATIONS

- **Case Study – Field Experience**
 - ✦ **Cardamom**
 - ✦ **Doshi**

AUDIT/ INSPECTIONS

- **Case Study – Field Experience**
 - ✦ **CTC**
 - ✦ **Falaknuma**
 - ✦ **Bakery**
 - ✦ **Bbr**
 - ✦ **Nzb**
 - ✦ **Furniture**

Conclusion

ACTOs are Basic Field level Officers

- **Are Eyes, Ears and also Pillars of the Department**
- **Help built image of the Department**
- **Read, Revise, Brushup Act, Rules, Circulars and Case Studies regularly**

Conclusion

- **Create your own work**
- **Interact in Groups, share department experiences**
- **Learn from Seniors and gain Experience**

*The harder you work for something, the greater
you'll feel when you achieve it.*



THANK YOU