

**Induction training for DR ACTOs**  
**3 BD & OIC App**  
**30-1-2020**

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Economic Intelligence Unit

# Topics

- 3 BD
- OIC APP

## GSTR 3B RETURN

- Provisional Return
- Self-assessment by TP
- Linked to payment of tax
- Revenue implication
- Delays & default in filing

## GSTR 3B Module & App

- Telangana is Model – II State & depends on GSTN for reports.
- However, active reports useful in revenue mobilisation from returns are not made live.
- Data obtained in API from GSTN & to develop interactive APPs & Modules.
- Developed by IIT-Hyderabad.

## GSTR 3B Module & OIC App

### **Features**

- Top 3B/return defaulters are identified by the system
- Regular Payment updation.
- Customized SMS to tax payers regarding their pending returns.
- SMS to Officers indicating their performance.
- Supervising officers monitor with summary reports
- App very handy – select list as per requirement

# Categorisation of 3BD

- Concept of low hanging fruits
- Better results with different levels of pursuation.
- State & State to Centre cases follow up
- JC 20, JC 21, JC 22
- STU 3BD
- Circle 100
- OIC – All officials upto JA (1209 as on date )
- Current month, Current + previous month, Previous +

## 3BD List – How to read

- Type
  - S to S ; N to S ; S2C; C2C
- 3B
  - 3/14, 0/10
- Legal Name / Trade Name
- Estimated Tax
  - Best Estimate method ( BEM )
- TP No. & 3B No. - difference

3BD.DEC+		DIVISION: HYDERABAD RURAL, CIRCLE : VIKARABAD				Date: 28-01-2020 (Rs in Lakhs)	
S No. Type 3B	Legal Name GSTIN Trade Name	Email Mobile 1 Mobile 2	Address	Goods/Services Bus. Activity	ATPM 3B Pending Est Tax	Remarks	
1	2	3	4	5	6	7	
1 N2S 0/14	Samoju Nagamani <b>36BRZPN3321G1ZG</b> Malini Entp	malinienterprises1@gmail.com 8790115311	H NO 4- 18/1,SHANKARPALLY,SHANKARPALLY MANDAL,501101	RE MELTING SCRAP INGOTS OF IRON OR STEEL Retail	14.94 14 209.11		
2 N2S 0/13	Owk Ammanni <b>36CMZPA9068H1ZC</b> Ganhdara Ento	ganeshgst0123@gmail.com 8374533764	HOUSE NO 25/1,VIKARABAD,VIKARABAD MANDAL,501101	SCRAP TWINE Retail	14.29 13 185.75		
3 N2S 9/19	Alakunta Narsimlu <b>36AQRPA4901B2Z9</b> Beersheba Infra	beersheba56@gmail.com 9100060056	B46,Sakethnagar,Vikarabad,501101	- Works Contract	5.88 10 58.82		
4 N2S 0/12	Yeddula Mastanamma <b>36FBEPM1799A2ZK</b> Yekadanta Traders	ganeshgst0123@gmail.com 8374533764	HOUSE NO 2-9- 456/A,VIKARABAD,VIKARABAD MANDAL,501101	WASTE Retail	2.14 12 25.62		
5 N2S 0/20	Basheerabad Ravinder <b>36ALOPB2529A2ZJ</b> Sri Vinayaka Cements	srivinayakacements169@gmail.com 9866334231	2-1-33/1 2,SAIPUR RAOD,TANDUR,501141	PORTLAND CEMENT Retail	0.62 20 12.44		
6 S2S 14/30	Bharat Singh Anjna <b>36AMEPA0375J1ZA</b> -	mallikarjuntax18@gmail.com 9074772135	, SY NO 19/E, NULL, SAIPUR, TANDUR, NULL, Vikarabad, 36, 501141	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL Works Contract	0.78 16 12.40		
7 S2S 1/30	Global Gio Net Work <b>36AAPFG8478H1ZO</b> -	global.gionetwork@gmail.com 9985222311	, 43865, NULL, CHINCHOLI ROAD, TANDUR, NULL, Vikarabad, 36, 501141	TELEPHONES FORCELLULAR NETWORKS Wholesale	0.30 29 8.64		
8 N2S 7/29	Narsimlu Mashagala <b>36AJXPN0369D2ZU</b> M Narsimlu Electricalcivil Contractor	mnarsimluelec@gmail.com 9949817595	, 49, SIRPURA, MARPALLY, MARPALLY, NULL, TGVIK, 36, 501202	- Works Contract	0.24 22 5.29		



# Speaking to the Taxpayer

- Go through the data before contact
  - No. of returns due
  - Whether already contacted
  - Any promise made by the TP
- Be courteous
- Introduce yourself
- As far as possible, use preferred language of TP
- Hear his problems but do not be lenient
- Be firm but not harsh
- Update data in App.



# OIC

Official In Charge for GSTR 3B

Enter Your Mobile Number

Enter the Password

SUBMIT





# OIC

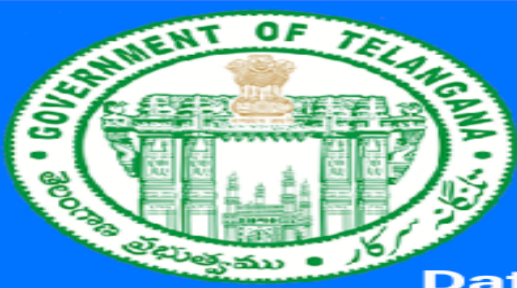
Date: Jan 25, 2020 12:05:22

**3B S2C DEFAULTERS DEC19,JAN20**

**3B DEFAULTERS JAN**

**3B DEFAULTERS DEC**

**3B DEFAULTERS NOV OR EARLIER**



# OIC

Date: Jan 25, 2020 12:05:32

## GSTR 3B

**OIC** : SRI S. V. KASI  
VISWESHWAR  
RAO

**Cadre** : DC

**Circle** : -

**Division** : BEGUMPET

### Tax Payers (TPs)

**No. Allotted** : 12

**No. of Defaulters** : 9

### GSTR 3B

**No. of 3B to be file:** 9/12

**Filed Today** : 1

**Cumulative filed** : 3

### Activity (Select)

- Defaulter TPs not contacted so far
- Defaulter TPs called for follow up
- Follow up list who have promised to file 3B

BACK

GO



# OIC

Date: Jan 25, 2020 12:06:05

1	<p><b>Trade Name</b> : R N METALS PRIVATE LIMITED <b>GSTIN</b> : 36AAFCR7412P2ZV <b>Legal Name</b> : R N METALS PRIVATE LIMITED <b>3B</b> : 29/30 <b>Type</b> : Defaulter</p> <p><b>Last Tele Call Date</b> : - <b>Last Tele Call Time</b> : -</p> <p><b>Mobile1</b> :  9885300500 <b>Mobile2</b> :  8668820068</p>
2	<p><b>Trade Name</b> : M/S JAIDHAR CONSTRUCTIONS <b>GSTIN</b> : 36AAFFJ7776H1ZW <b>Legal Name</b> : JAIDHAR CONSTURCTIONS <b>3B</b> : 29/30 <b>Type</b> : Defaulter</p> <p><b>Last Tele Call Date</b> : 2020-01-23 <b>Last Tele Call Time</b> : 14:56:00</p> <p><b>Mobile1</b> :  9866996999 <b>Mobile2</b> :  9000111952</p>
3	<p><b>Trade Name</b> : M/S ANOOPAM POWER TOOLS PRIVATE LIMITED <b>GSTIN</b> : 36AAICA4377M1Z6 <b>Legal Name</b> : ANOOPAM POWER TOOLS PRIVATE LIMITED <b>3B</b> : 29/30 <b>Type</b> : Defaulter</p> <p><b>Last Tele Call Date</b> : -</p>



5:50 PM

4G 42



# OIC

Date: 16 Nov 2019 5:39:33 pm

## 1. Response to Telephone Call

- a. Not Connected
- b. No Response
- c. Wrong Number
- d. CA/STP/Staff - no more associated
- e. Spoke about filing 3B

## 2.Reasons for Not Filing

- a.No Business
  - Could not start business
  - Work Contract - No work
- b.Closed Business
  - Date of Closure :** \_\_\_\_\_
- c.Funds Problem
- d.Registration Cancelled
- e.Suspicious Registration requires field visit/inspection
- f.Doing Business On Other GSTIN
- g.Technical Reasons
- h.Other Specify

Enter Other Reason  
\_\_\_\_\_

### 3.Action Proposed

- a.Cancellation
- b.Issue GSTR 3A notice
- c.Promised to pay(select as applicable)

Promised Date of Filing	No of 3B	Likely Tax in Rs.
<input type="checkbox"/> Today		
<input type="checkbox"/> Tomorrow		
<input checked="" type="checkbox"/> With in 3 days	1	1000
<input type="checkbox"/> With in a week		



## 4. Contact Person for tax compliance

Contact person details is correct

YES

### Contact Person Details :

a. Name

ABHINAV BISARYA

b. Type

--Select--

c. Cell

9912999910

d. Email ID

denalifoods@gmail.com

BACK

SUBMIT

## SMS to Tax Payers

M/S DEVI SARITA

GSTIN 36KQVPS6649A1ZZ

It is noticed that you have not filed GSTR 3B return from Nov, 2018. Please file the return without any further delay to avoid interest on gross liability (18%), late fee ( @ Rs 50 per day ) in addition to penalty. Further coercive action to collect assessed tax will also be initiated.

Thanks for your co-operation.

**Commissioner, Commercial / State Taxes,  
Telangana State.**

# Performance SMS to JA / SA

K.SREEKIRAN

SA

MALKAJGIRI 2 Circle / SAROOR NAGAR Division

Greetings!

We are in the last 2 weeks of the Financial Year 2018-19. We can do a lot as there is OIC App, regularly updated list and your commitment to do the best.

(Amount in Rs lakhs)

OIC Performance

3BD Jan & Feb 19 Tax Payers (TP / Re1+)

- TPs Defaulters :: 47
- 3B to be filed :: Total : 82 Filed : 53 Balance : 29
- Est Tax (Rs. In lakhs) :: Total : 8.31 Paid : 3.94 Balance : 4.38

Best Wishes.

Somesh Kumar, Prl. Secretary (CT & Ex)

Anil Kumar, CCT

OIC 3BD Jan 20, Dec 19 Division Wise Report (Sorted)						Date 29.01.2020 Rs in Lakhs				
S No	Division	No of officials	Allotted			Filed		Called	% ( 6a/4a X 100 )	Remarks
			TP	3B	Est Tax	3B	Est Tax			
1	2	3	4a	4b	4c	5a	5b	6a	6b	7
1	PUNJAGUTTA	88	2234	2632	4482.08	1221	1249.39	2094	94	
2	ADILABAD	56	1219	1366	478.46	887	202.28	1160	95	
3	HYDERABAD RURAL	164	4878	5761	7928.98	2475	1617.76	4691	96	
4	CHARMINAR	93	1813	2048	971.19	1047	507.13	1760	97	
5	NIZAMABAD	99	2225	2554	1127.5	1310	491.46	2162	97	
6	ABIDS	93	2019	2357	2352.82	1146	1072.08	1970	98	
7	SAROOR NAGAR	155	4716	5540	3238.81	2504	1268.71	4613	98	
8	SECUNDERABAD	78	2162	2524	1643.02	1217	510.7	2128	98	
9	WARANGAL	158	2675	3075	1742.29	1573	666.61	2614	98	
10	NALGONDA	97	2324	2653	1637.96	1470	693.71	2301	99	
11	BEGUMPET	70	1592	1888	2647.39	854	886.21	1586	100	
12	KARIMNAGAR	58	1425	1614	846.65	864	208.51	1423	100	
	<b>TOTAL</b>	<b>1209</b>	<b>29282</b>	<b>34012</b>	<b>29097.15</b>	<b>16568</b>	<b>9374.57</b>	<b>28502</b>	<b>97</b>	

# OIC : Summary Report

Circle Top 100 (3BD.May)													Date: 01-06-2019	(Rs in Lakhs)
S No. Divn	TP				3B				EST TAX				Remarks	
	Total 2a	Today 2b	Cum 2c	Bal 2d	Total 3a	Today 3b	Cum 3c	Bal 3d	Total 4a	Today 4b	Cum 4c	Bal 4d		5
1 SBAD SBAD STU1	7	0	5	2	7	0	5	2	72.33	0.00	65.49	6.84		
2 SBAD SBAD STU2	7	0	3	4	7	0	3	4	287.52	0.00	48.93	238.59		
3 SBAD GANDHINAGAR	100	3	62	38	100	3	62	38	29.80	0.36	20.89	8.91		
4 SBAD GB MARKET STREET	100	3	74	26	100	3	74	26	75.30	2.85	66.29	9.02		
5 SBAD MS RP ROAD	100	4	70	30	100	4	70	30	90.58	4.09	72.03	18.55		
6 SBAD MUSHEERABAD	100	2	68	32	100	2	68	32	80.14	1.39	64.90	15.25		
7 SBAD TARNAKA 1	100	5	57	43	100	5	57	43	69.84	4.92	46.54	23.29		
8 SBAD TARNAKA 2	100	2	48	52	100	2	48	52	52.17	0.53	25.28	26.89		
9 SBAD VIDYANAGAR	100	1	65	35	100	1	65	35	55.79	0.54	32.85	22.95		
<b>SBAD DIVN</b>	<b>714</b>	<b>20</b>	<b>452</b>	<b>262</b>	<b>714</b>	<b>20</b>	<b>452</b>	<b>262</b>	<b>813.47</b>	<b>14.68</b>	<b>443.19</b>	<b>370.28</b>		

Note : TP = Tax Payer; 3B = GSTR 3B Return Default; Est Tax = Estimated Tax;



# 3A Automated Notices

**Form GSTR-3A**  
[See rule 68]

Reference No : 20180212112017200978GSTR3A

Date : 12-02-2018

To  
GSTIN            36ADM7021N1Z4  
Name            OM SHAKTI POLYMERS  
Address        PLOT NO 73/B1A; ANRICH INDL ESTATE; IDA  
                    BOLLARAM; JINNARAM MANDAL;  
                    HYDERABAD; TELANGANA; 502110

**Notice to return defaulter u/s 46 for not filing return**

Tax Period : November 2017

Type of Return : R3B

1. Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.
2. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

Name            MR VENUGOPAL KELAM  
Designation    ASSISTANT COMMISSIONER(STATE TAX)

Note:- This is an electronically generated notice through the login of the officer. Therefore, it does not contain signature.

Submit And Send Mail

Cancel

## Success of OIC App

- All officials feel part of the system.
- Contribution to revenue.
- Regular follow up increasing early filing of returns.
- Helps in Revenue Plan of Action each month
- Appreciated across India.
- CGST officials adopted the OIC App for Centre cases.
- Officials from various States visiting Hyderabad to study and adopt OIC App.



Thank you.