AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF
e-GOVERNANCE INITIATIVES

II. NAME OF CATEGORY-'OUTSTANDING PERFORMANCE IN CITIZEN CENTRIC SERVICE DELIVERY'

1. **Coverage – Geographical and Demographic** :-
(i) Comprehensiveness of reach of delivery centres

> Web based Application.
> It is accessible at all urban and rural cities across the state of Uttar Pradesh.

(ii) Number of delivery centres

> Web based system
> Vyapari Suvidha Kendra at all 95 locations covering 1349 sector offices under
> Department of Commerical Taxes, Uttar Pradesh.
> Facilitation Centre – 255 to file ereturn and eRegistration also
> CSCs – 30 for only eReturn Filing.

(iii) Geographical

(a)National level – Number of State covered

(b) State/UT level- Number of District covered   All the districts of the State.

(c) District level- Number of Blocks covered

Please give specific details:-

> Office work web [Varnijyakar Automation System] is available in 1349 sector offices at 95 locations in 75 districts of UP. Online services like eReturn Filing, Netpayment, Forms Dowload, eparagam,esancharan are available on Internet 24 x 7 anytime from anywhere.

(iv)Demographic spread (percentage of population covered)

> Approx 11 lakh dealers.

2. Situation Before the Initiative (Bottlenecks, Challenges, constraints etc with specific details as to what triggered the Organization to conceptualize this project):

> 1 Dealer has to make multiple visits to the department.
>
> 2. It takes too much for registration. Dealer had to queue in for long hours.
>
> 3. For amendment and cancellation of registration if survey is required there is
>
>   delay in the disposal of application.
>
> 4. No standardized procedure to educate dealers on what information is to be submitted by

them.

5. For Return filing, dealer has to queue in for hours, which will be resolved through this system.

6. Form issue and then provide utilization/submission/lost details was very cumbersome and

   time consuming

7. Manual Challan generation and depositing the amount in the office was very time taking process in a long queue.

8. Form issue, filling up in hand writing and then carry it with the vehicle for transporting goods in UP was time taking and also if hand written is not understood by the checking authority then it becomes the case of fraud and penalty.

9. For officials also to search for details of a particular dealer in manual registers was very difficult, next to impossible.

10. Hand filled registration certificates were tidy to read and understand, fraud cases were higher. Dealers' details could not be compiled on time.

11. Manual Return filing and then its verification was very fatigues and time consuming job.

3. Scope of Service/ Activities Covered (Extent of e-enablement in terms of number of services, extent to which steps in each service have been ICT-enabled #)

Commercial Tax is the most important source of revenue for the State of Uttar Pradesh. The Commercial Tax Department works under Tax & Registration Department, Government of Uttar Pradesh. Administration of the revenue of Commercial Taxes Act is the objective of the organization. The Commercial Tax Department, Uttar Pradesh, Administers the following Acts:

- The Uttar Pradesh Value Added Tax Act, 2003
- The Uttar Pradesh Sales Tax Act, 1994
- The Central Sales Tax Act , 1956 etc

The department performs the following functions:

1. Registration of business:

The department registers dealers and issues registration Certificate. It also records amendments in business details of dealers as notified by the latter. The registration certificate is cancelled / suspended due to various reasons.

2. Tax Returns:

The department fixes the periodicity of the returns to be filed by the dealers of the State. A defaulter list is generated for monitoring the dealers that have not filed returns and reminders

are sent to them. It also verifies the input tax claimed by the dealer by checking the sales and purchase bills.

3. Tax Collection:

The department adds to the revenue of the state by collecting tax through challans and Net Payments.

4. Assessment:

The department is responsible for auditing and assessment of its registered dealers. Assessment and audit of dealers is done on the basis of the returns filed and allied material available on the dealer. Thereafter, demand notice is generated and the same is monitored for compliance.

5. Tax Refund:

The cases related to refund are identified and processed subsequently for adjustment of refund or its payment with interest.

6. Form Issuance:

The department issues forms to dealers and tracks the same. It also maintains the details of forms returned or lost by the dealers.

7. Tax Accounting:

The department maintains proper records of assets of dealers their financial investment, partner's details and their premises, bank account details and their stake in the business. It maintains records of refunds / adjustments with the returns filed by the dealers. The details of the collection of audited tax unpaid by the dealers are also maintained.

8. Recovery:

A demand notice is generated and tax is collected from dealers in the form of arrears. In cases of non-payment of tax by the dealers during the prescribed period the department resorts to coercive methods to recover the due amount.

9. Appeals:

This department also deals with appeals filed by the dealers and various court cases in which department is a party. After an appeal is received by the department it is heard and the application is either accepted or rejected.

The Project '**Computerization of Department of Commercial Taxes**' has included automation of office work of Commercial Tax Department related to services/facilities like registration, receipt acknowledgement, application disposal, hearing, survey, grant/rejection of registration certificates, transfers, cancellation, suspension, restoration, amendments etc. for dealers, who trade in state As well as automation of various activities at dealer end like eReturn Filing, netpayment, trade related forms downloads and utilization, e-sancharan, e-paragam, e-services for registered dealers.

3.1 Extent of e-enablement in terms of number of services

E-governance Project '**Computerization of Department of Commercial Taxes'.** Various Services Automated are:

In Offices	Online Services
1. Receipt Acknowledgement 2. Hearing 3. Survey 4. Registration Certification Process 5. Amendments 6. Dealer Transfers, Suspension, Restoration, Cancellation 7. MIS Reports 8. Enforcement Operations Control System (Mobile Squads, SIB & Panji) 9. RC (Refund Challan) 10. Notices & Orders Automation 11. Various Registers Automation 12. Forms Inventory management System	12. eRegistration 13. eAmendments 14. EReturn Filing 15. eForms Downloads 16. eSancharan 17. eParagaman 18. NetPayment

3.2 extent to which steps in each service have been ICT-enabled

100%

4. **Stakeholder Consultation** (Give details about type of stakeholders consulted, number of stakeholders consulted, stages at which stakeholder input was sought, any user satisfaction study done etc. #)

4.1 Type of stakeholders consulted

1. Primary Stakeholders:
- Dealers
- Citizens
- Commercial Tax Department, Government of Uttar Pradesh

2. Secondary Stakeholders
- Banks
- Treasuries
- Directorate of Excise
- Commercial Tax Directorate/ Department of other State Governments in India
- Accountant General, Uttar Pradesh, Government of India
- Income Tax Department, Government of India
- Tax Consultants
- Department of Information & Technology, Govt. of Uttar Pradesh
- Department of Finance, Government of Uttar Pradesh

3. Key Stakeholders
- Implementation Agency – CTD on behalf of Government of Uttar Pradesh (GoUP)
- End Users/ Customers – UP Government Departments/ Business Houses/
- Corporations/ Traders/Citizens
- Bandwidth Provider – BSNL & TULIP IT Services Ltd
- Technical Consultants – NIC
- Software Vendor : NIC
- Testing Agency : NIC

4.2 Number of stakeholders consulted

1. Meeting with dealers association is conducted frequently at Commissioner's office.
2. Weekly meetings are carried out by Commissioner with Departmental Project team and NIC team involved in project.
3. Dealer organizations, IIA,CII,FICCI, Advocates, CA, CS

4.3 Stages at which stakeholder input was sought

Whenever a new facility to dealer is considered for automation and also at the time when automated service is launched and publicized in print media.
System development, Bussiness Procress Reengineering, Feedback after implementation.

4.4 Details of user satisfaction study done

An assessment Report of the Online services under Mission Mode Program of Commercial Taxes Department of Uttar Pradesh. – Third party user satisfaction survey done by Industrial & management Engineering Department, IIT Kanpur.

5. Strategy Adopted

(i) The details of base line study done,

(ii) Problems identified,

PROBLEMS IN THE MANUAL SYSTEM

1. Dealer has to make multiple visits to the department.

2. It takes too much for registration. Dealer had to queue in for long hours.

3. For amendment and cancellation of registration if survey is required there is

   delay in the disposal of application.

4. No standardized procedure to educate dealers on what information is to be submitted by

   them.

5. For Return filing, dealer has to queue in for hours, which will be resolved through

   this system.

6. Form issue and then provide utilization/submission/lost details was very cumbersome

and

time consuming

7. Manual Challan generation and depositing the amount in the office was very time taking process in a long queue.

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11. Manual Return filing and then its verification was very fatigues and time consuming job.

(iii) Roll out/implementation model,

Testing, Pilot implementation and then Rollout.

(iii) Communication and dissemination strategy and approach used.):

Web Portal of Department of Commercial Taxes.

6. **Technology Platform used-**

(i) Description,

1. NET framework 4.0, IIS 7.0 at front and
   SQL SERVER 2008 R2 at back end for software development.
2. Intel® Xenon® cpu X5650@2.67 GHz
   (Virtual Machine 1- 4 LP 12 GB RAM,
   Virtual Machine2 -4 LP 12 GB RAM,
   Virtual Machine 3-4 LP 12 GB RAM,
   Virtual mm-24 GB each)
3. Client - Windows 7,Xp
4. Browser - IE 8,9

(ii) Interoperability

1. Computerization of CTD has been accomplished as per the existing Commercial Tax system with reusable components for transition to VAT in future.

2. Earlier, nearly all work was manual. Computers were used only for neat desktop typing and recording.

3. The same information was required to be entered at number of places.

4.It was difficult to check evasion and frauds, and revenue was not as per expectations.

5.While there was need to use the same data for different analysis, for each such analysis, separate exercise was required to be done and hence limited analysis was possible.

6.Timely action against defaulters (of tax, returns etc) was often not taken for reasons of inefficiency (Timely information not available) of manual operation.

7.Slow transmission of instructions, reports and information existed within the department.

8.Office procedures were not tax-payer friendly.

9.It was difficult to formalize tax policies due to manual and non-scientific analysis of data.

(iii) Security concerns

Web Applications have been security audited by Third Party 'CyberQ Consulting Private Limited'

(iv) Any issue with the technology used

No.

(v) Service level Agreements(SLAs) (Give details about presence of SLA, whether documented, whether referred etc. #)

The VYAS came into existence since the Govt. of U.P. decided to implement VAT in the state for better service delivery and Tax Administration. This can be achieved by using proper IT infrastructure along with Communication Technology. Department will have all the data in digital form for quick retrieval and disposal of the trader's requirement with the help of proper IT implementation and state of art technology.

The following are the key objectives of CT-MMP:
1. Alignment with the NeGP goals of service orientation, centralized planning and de-centralized implementation.
2.Design of e-Governance strategy and roadmap for Commercial Taxes (CT)
3.Creation of a national mission-mode program for approval by Government of India
4.Creation of a national infrastructure for
            1.Facilitating inter-state trade
            2.Uniformity and standards in Commercial Tax administration
            3.Enabling free exchange of information
5.Transformation of key processes related to CT leading to improved service delivery
6.Building capacities among all the stakeholders to enable people delivering the services to perform better
7.Ensure balanced pace of implementation across all the states □□Exploit true revenue potential
8.Use technology to alter the way services are delivered

7. **Citizen centricity and relevance** (Give details about impact on effort and time invested by user, Feedback Mechanism, Audit trails, Interactive Platform for service delivery, need gap fulfillment etc. #)

A person, who does business in UP, known as a Dealer, needs to get registered with the Department of Commercial Taxes, UP if he is liable to pay taxes as per the legal norms of trading. This has been a practice since emerge of this Department and this process was manually implemented in the system i.e. various physical registration forms for different type of dealer registration had been printed and made available to the dealer for some cost. Dealer fills it in writing and submits it along with required documents and photos and thumb impression on paper submit it by visiting departmental sector offices, used to wait in queue for a long time. Officials needed to check hand filled forms, difficult to understand and each document's verification also took long. Applicant file then forwarded to concerned higher officials. Applicant was asked to visit again for hearing process, then department team goes for survey at business place and applicant is again queried about the business details. In this manner after so many visits to office, an applicant could get registration certificate in much time.

Now with the initiative of IT team at NIC when the **E-governance project named 'Computerization of Department of Commercial Taxes'** has been taken up, studied and implemented on 1st January'2008, the day when VAT implemented in the State, the very first services, automated, were the 'Receipt Acknowledgement' for various trade related activities and Dealer Registration. Here the complete process of Registration i.e. Application acknowledgement, Application Entry, Hearing, Survey and then grant of registration certificate, has been automated. Till now dealer had to come with hand filled application form for registration. As the sector office work smoothened and generation of neat & clean Dealer Registration certificate increased the satisfaction level in dealer Community and also getting various MIS report on dealer database supported higher officials in prompt decision making, the next upward shift in this process was to provide the application format online so as applicant fill in the application electronically and can have a beautifully printed filled in application form and need not wait in long queue to get the form submitted and at the sector office part they can view the whole application and submitted scanned documents, photos etc next day on their login dashboard. This will smooth and quicken the registration process.

This desire of providing facility of filing registration application electronically online resulted in the concept of **E-Registration**.

E-Registration Process

With the aim in mind, an innovative approach of using PDF forms for entry of registration application in offline mode has been used. Here an applicant can fill the 9 page long form electronically with ease in different interval of time from anywhere anytime. Various validations of text, number, date etc have been programmed in pdf tool so chances of mistakes while filling up the forms becomes very less.

After filling up the form applicant need to acknowledge and press the submit button. At this moment tool talks to the especially designed web though which the form data gets stored on sector offices database and applicant gets an acknowledgement slip stating the various documents to be uploaded on site prior to his/her visit to the offices for hearing. Applicant gets a unique application number. Later on, on the same web site the provision has been made so

that applicant can view status of its application by giving this application number and his/her PAN number.

Once the applicant uploads all the related documents for the business, His application reaches to the sector offices dashboard where it is reviewed. Application can be rejected or accepted or may be hold with the reasons that are reflected back to the applicant when he sees the status of its application. After he clarifies the doubts raised by the sector officials, he can resubmit the application. Once the application is approved, it comes under the process of granting the registration certificate.

After looking into the documents and the details filled in the application form, applicant is then asked to visit the office for **hearing** with original copies of the uploaded documents for verification on a fixed date and time. There may be two cases: 1) Registration for sensitive goods, 2) Registration for non-sensitive goods.

In first case **Survey** of business place is a must, therefore department team visits the business place, prepares the survey report and upload it into the system and then only grant/ reject of registration certificate takes place depending on the survey report.

But in Second case survey can be done after registration also, therefore after dealer appears before the sector officials, the applicant can be given the Registration Certificate. This process takes less time than the previously adopted process of registration.

In each step of registration process, the complete details and uploaded scanned documents are visible to the officer, so it enables them to take prompt decision on the application.

Search Dealer

With the help of Search dealer option, department can find out the registered dealer's Information.

Search Commodity Information

With this, department can find out the commodity code and commodity name information. If commodity code is entered, commodity name can be searched matching the search criteria and Vice Versa.

Receipt Acknolwdgement

The purpose of the receipt is to provide the dealers acknowledgement for their record as well as for further processing in Vyas Software. For Dealers' new Registration with Form 7, Form 7G and SPN, TIN is not required for acknowledgement. But for other acknowledgements TIN is compulsory input filed. * If challan amount is entered then 'Bank Name', 'Branch Name', 'Challan Date' are also mandatory

Different types of receipts are:

Application Types In VYAS	
• Registration Dealer(Form-7) ▪ Permanent/Voluntary/Casual ▪ With CST/Without CST • Registration Government (7-G)	• Application for Continuation in VAT (F-8) • Amendment in DDO Details • Cancellation -Only CST

• Registration SPN	• Compounding Application
• Registration TDN	• Application for Section 31(VAT)
• Registration - Only CST	• Application for Missing Old TIN
• Amendment in Registration	• Application for OC Stamps
• Cancellation -Registration	• Registration- Form A (Entry Tax in UP)
• Provisional-Permanent Conversion	• Forms
• Amendment in CST	• Return
• Challan	• Transit Failed
• Others	
• Application for Section 32	

Registration Module

Dealer Registration to (Form7/ Form7G/SPN/TDN/CST):

With the introduction of VAT, many of the unnecessary and avoidable procedures were done away, but Registration of the dealers is still a cumbersome and lengthy process. This activity directly reflects the image and efficiency of the Department. With the process re-engineering, the time for the disposal of registration application is reduced from maximum 30 days to 15 days. The Department has introduced Tatkal Registration Scheme in which the dealer who will produce the PAN card and the genuine Address proof will get the registration on the same day. The survey of the premises will be done with in 01 month of the Application.

Purpose

The Registration is a single point interactive mechanism, also called the 'PANJIYAN PRAKOSTHA' between the public, mainly, the dealers of the commercial tax department and the Commercial Tax Department itself. The department registers dealers and issues registration certificate. It also records amendments in business details of dealers as notified by the later. The registration certificate can also be cancelled / suspended due to various reasons. According to dealer's need, the department feeds his information and forward to disposal for further process.

IN all registration types following are various tasks an application goes through,

Prior to grant of registration

a) Hearing

After feeding dealer's detail, department call the dealer at the date of hearing and takes his photo and thumb impression. After hearing details are saved and department gives the date of survey to the dealer.

b) Survey

After hearing, C.T.O. (Commercial Tax Officer) goes to dealer's business place and take business place photo then upload it to survey detail.

c) Restore for Survey

After survey, for any reason, if commercial tax officer wants to update survey detail then he can update with the help of this option.

d) Restore for Hearing

After hearing, for any reason, if commercial tax officer wants to update hearing detail then he can update with the help of this option.

e) Security Submission

This option is used for submission of security against new registration of a dealer in Commercial Taxes Department.

f) Grant New TIN/SPN/TDN

After all the process of registration, this is the last but very important process where the TIN of eleven digits is generated by the A.C. commercial tax department. And a certificate is issued to the dealer.

g) Consider For Rejection

If dealer wants to cancel the application of the dealer then department can use this Module.

There are several Registration differentiated according to the need of the dealers. Online registration needs to be incorporated with registrations in commercial tax office.

Amendments

With the introduction of VAT, Dealer can update/modify the registered information according to his need. This will help to dealers and department to get the information updated. This module is used for updating any information regarding dealer's detail.

Different tasks involved here are:

Receipt Acknowledgement

Entry of amendment required on various parameters

Information Amendment

    a. Name Of Business

    b. Principal/Head Office Address

    c. Assessment Office Of Business

    d. Outstanding Information

    e. Nature of business with Commodity

    f. Annexure 'A'

    g. Personal Details

    h. Annexure 'B'

    i. Details of Depots and Branches Inside UP

    j. Annexure 'C'

    k. Details Of Depots and Branches Outside UP

    l. Effective Registration Date

    m. Details Of Factories/GoDowns/Warehouses etc

    n. Additional Security

    o. Bank Account Details

CST Amendment

    a. Form A

    b. Commodities

    c. CST Grant Date

DDO Amendment

    a. DDO Details

    b. Annexure II

Disposal (Grant/Rejection) of amendment against Dealers' TIN.

Transfer a Tin Dealer

- If dealer or department needs to transfer his detail to another sector according to his business place or his turn over then department can transfer his information with the help of this option.

- If dealer(s) wants to transfer his office, then dealer has to get this type. If Dealers given application of amendment or cancellation, those tins are not valid for Tin Transfer

Registration Suspension

- If department wants to suspend the registration of the dealer due to any reason, Then
- Department can use this option.

Registration Restoration

- If department wants to restore the registration of the dealer, then department can restore his
- Registration by this option.

Return filing acknowledgement

This Module is used to file the return. Dealer can file the return in two modes: One is online return filling i.e. through E-Return with File Upload method.

Return is of 3 types- Monthly, Quarterly and Yearly. In VYASCENTRAL only receipt of physical documents related to return filing is acknowledged.

If dealers, liable to pay tax, shall before expiry of a period of twenty days, commencing on the day following the day on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form along with detailed Information. With E-Return filling, dealer files return online and are liable to take acknowledgment receipt of the filled return from the counters built inside the Vyapari Suvidha Kendra.

In File upload method, Firstly Dealer submits an application which is to be accepted in the counters built inside the Vyapari Suvidha Kendra and would in-return be handed over with an acknowledgement of the given application. All uploading of files for different return types is done against the application no for any particular dealer's TIN.

Return Format

It is filled by dealer whose annual turnover is less than 50 lakhs. Dealer goes to Vyapari Suvidha Kendra fill application and submits documents and get acknowledgement from counter. In this format no of named sheets in 1 excel file is provided to the dealer to file return.

Return Period

- Yearly(1)

  Every registered dealer submit the yearly tax.

- Monthly(2)

  A registered dealer whose annual turnover is more than 1 crore or equal they submit a monthly return.

- Quarterly(3)

  A registered dealer whose turnover is less than 1 crore then they submit a quarterly return.

E-Return

In this, registered dealer files the return online and is liable to take acknowledgement receipt from sector office, so he then go to Vyapari Suvidha Kendra and submit documents and acknowledgement of E-Return filed and then get receipt from the counter.

Assessment

The purpose of this module is to verify that dealer who submits their return is correct or not. Accessing authority verifies that dealer submit their return is correct or not.

Return Assessment

Sector officer is to verify that dealer who submits their annual return (Form-26) is correct or not. After the end of assessment year the sector officer's assessment of annual return (Form-26), that the dealer annual return (Form-26) for particular assessment or not. If dealer has not given annual return (Form-26) for a particular assessment year then Dealer has ousted from the deemed assessment with valid reason.

Recovery Challan(RC)

The purpose of this module is to generate the notice and tax is collected from dealers in the Form of arrears. In cases of non-payment of tax by the dealers during the prescribed period The department resorts to coercive methods to recover the due amount.

E-Return Filing

<u>Description</u>

It is mandatory to dealer whose annual turnover is more than 50 lakhs, must file the return on line. When dealer use digital signature then they need not submit the hard copy of e-return to the accessing office. If they do not use the digital signature, they must submit the hard copy of e-return to his sector

Registered dealer download tools and excel sheet from website www.comtaxup.nic.in and generate zip files of filled data from the tool and then upload it to the website and then go to Vyapari Suvidha Kendra and get acknowledgement from the counter and submit the hard copy to sector office if digital signature not used.

<u>Forms used to file Return</u>

We have many types of forms such as form-24, form-25, form-27 etc which is used for filing return. Some of the forms are listed below.

1) Form-24 (See Annexure A 2.1**)**

This form is used for file Return of tax period-monthly / quarterly according the Rule-44(2). Every dealer, who is required to submit tax return under sub rule (2), shall, along with tax return of each tax period.

2) From-24 A (See Annexure A 2.2**):**

This is the form which is used for filing the return of quarterly tax period according the Rule-44(10) / Sec.-6(1).

3) Form-24 B (See Annexure A 2.3**):**

This is the form which is used for filing the return of monthly tax period according the Rule-44(10)(b). Where a company or a corporation is a dealer and deals in petroleum products, manufactured or imported including crude oil, petrol, diesel, naphtha etc., shall before expiry of period of 20 days commencing on the day following on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form 24-B along with the detailed information according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business along with the Annexure. The dealer shall also submit the list of purchases and sales as provided under sub rule (3).

4) Form-25 (See Annexure A 2.4**):**

This is the form which is used for filing the Quarterly Tax Deduction Statement according the Rule-44(6) / Sec.-34. Every person, responsible for making tax deduction under any provision of section 34, shall, for each quarter ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March of each assessment year, submit the statement in Form 25.

5) Form-27(See Annexure A 2.5**):**

This is the form which is used for filing the Annual Tax Deduction Statement according the Rule-44(9) / Sec.-34. Upon expiry of the assessment year, every person liable to deduct amount of tax at source under provisions of section 34,shall submit to the Assessing Authority having jurisdiction over the principal place of business of such person, a statement in Form 27 on or before October 31, for the preceding assessment year, Provided that the assessing authority may, on request of the person concerned and for adequate reasons to be recorded in writing, extend the time for filing such statement for a period not exceeding ninety days.

6) Form CST (See Annexure A 2.6**):**

This is known as Central Sales Tax. CST Act imposes the tax on interstate sales and states the principles and restrictions as per the powers conferred by Constitution. In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956).

An application for registration under section 7 shall be made by a dealer to the notified authority in Form A and shall be- signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the karta or manager of the family, or, in the case of a company by a direct~ , managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorized by that Government, or, in the case of any other. association of individuals by the principal officer managing the business, and verified in the manner provided in the said form.

Basic Scheme of the CST Act - The basic scheme of the CST Act is as follows.

- SALES TAX REVENUE TO STATES
- TAX ON INTER STATE SALE OF GOODS
- STATE SALES TAX LAW APPLICABLE IN MANY ASPECTS

7) Form C (See Annexure A 2.7**):**

This is the form which is used for entry of goods into local areas according to act, 2007(U.P act no 30 of 2007). This Act may be called the Uttar Pradesh Tax on Entry of Goods into Local Areas (Amendment) Act, 2008. It shall be deemed to have come into force on 1st January, 2008.Dealer submit 6 zip files to counter built in Vyapari Suvidha Kendra then dealer gets a receipt from the counter.

Online Form Downloading

In this module dealer can avail several forms from department which are used for many purposes such as importing goods from other state, interstate sales, forms used in Special Economic Zone. Description of forms is given below.

Form 38 (Manufacturing) (See Annexure A 2.8**)**

This form is used when registered dealer import goods and material from other states then he uses the form-38 and if registered dealer is manufacturer then he uses the form-38 manufacturing. According to rule-53(3)(a).

Form 38 (Trading) (See Annexure A 2.9**)**

This form is used when registered dealer import goods and material from other states then he uses the form-38 and if registered dealer is trader then he uses the form-38 manufacturing. According to rule-53(3)(a).

Form 39 (See Annexure A 2.10**)**

Form of declaration for import for other than registered dealer. According to rule -56(1)(a).

Form 49 (See Annexure A 2.11**)**

Application for refund in case of official or personnel of foreign diplomatic mission or consulate, UNO etc. According to rule 50A.

Form C (See Annexure A 2.12**)**

As per section 8(1)(b) of CST Act, sales tax on Inter State sale is 4% or sales tax rate for sale within the State whichever is lower, if sale is to registered dealer and the goods are covered in the registration certificate of the purchasing dealer. Otherwise the tax is higher.

Form D (See Annexure A 2.13**)**

Form of certificate for making government purchases (D form cannot be issued in case of sale made to Government on or after 1-4-2007).According to rule 12(1).

Form E1 (See Annexure A 2.14**) and E2 (**See Annexure A 2.15**)**

As per section 6(2) of CST Act, first Inter State sale is taxable. Subsequent sale during movement of goods by transfer of documents is exempt from tax, if the subsequent sale is to Government or a registered dealer. This is subject to condition that such subsequent seller obtains declaration (*a*) from the selling dealer i.e. from registered dealer from whom goods were purchased. (*b*) from purchaser a declaration in C form or declaration in D form. The selling dealer has to make declaration in E-I form if it is a first sale and in E-II form if it is a subsequent sale.

Form F (See Annexure A 2.16**)**

We have seen that when the goods are dispatched to another State on consignment basis or to branch of dealer in another State, there is Inter State movement of goods but there is no sale and hence no CST is payable.

Form G (See Annexure A 2.17**)**

It is Indemnity bond. It is required when form C lost. According to rule 12(2) and 12(9).

Form H (See Annexure A 2.18**)**

Sale during course of export is exempt from CST. As per section 5(3) of CST Act, penultimate sale is also deemed to be in course of export and is exempt from CST. Dealer actually exporting the goods has proof of export like customs documents, bank certificate, airway bill/bill of lading, shipping bill etc.

Form I (See Annexure A 2.19**)**

As per CST Rule 12(10), SEZ [Special Economic Zone] unit will supply I form. In such case, supplies to unit in SEZ made by dealer outside special economic zone will not be liable to CST.

Form 21 (Transport Memo) (See Annexure A 2.8**)**

This form is used when transporter carries goods within the state he uses the form-21 and According to rule-40(1).

Form 31 (Certificate of Tax Deduction at Source) (See Annexure A 2.8**)**

Prescribed forms under CST

Following are the forms prescribed under CST (Registration and Turnover) Rules, 1957.

Form	Description	Frequency
C	Declaration by purchasing registered dealer to obtain goods at concessional rate	To be obtained for every quarter and submitted on quarterly basis
D	Form of certificate for making government purchases (D form cannot be issued in case of sale made to Government on or after 1-4-2007)	No question arises after 1-4-2007.
E-I/E-II	Certificates for sale in transit	To be obtained for every quarter and submitted on quarterly basis
F	Form by branch/consignment agent for goods received on stock transfer	Monthly, but to be submitted to authorities quarterly
G	Indemnity bond when C form lost	When required
H	Certificate of Export	Up to the time of assessment by first assessing authority.
I	Certificate by SEZ unit	Not specified in rules (but should be submitted before assessment).

With the help of this software dealer can register itself online for form-38 downloading purpose. The application has the following features:

- ➢ Form Request for Form-38 Download: Dealer Demand the no. of form for form-38 issue.
- ➢ Form Download: Dealer can download the demanded form.
- ➢ Form Utilization: Dealer need to give the utilization of form-38 in between expiry date which is mention on form-38.
- ➢ Multiple Form Utilization: Dealer can given multiple utilization of Form-38 though excel sheet
- ➢ Upload and port Facility.
- ➢ Form Lost/Surrender.

In this module dealer can avail several forms from department which are used for many purposes such as importing goods from other state, interstate sales, forms used in Special Economic Zone. The hierarchy of form inventory module as given below.

- o Forms Receive directly from printing press on authorized depots.
- o Depot will distribute the form on demand of Zones.
- o Zones will distribute the form on demand of range.
- o Ranges will distribute the form on demand of locations
- o Locations will distribute the form on demand of sectors.
- o Sectors will issue the form on request of dealers.

Firstly Dealer submits an application which is to be accepted in the counters built inside the Vyapari Suvidha Kendra and would in-Forms be handed over with an acknowledgement of the given application.

NETPAYMENT

The site is secured and certified by NIC Certifying authority that ensures security of transaction between your computer and bank.

- Ten(10)Banks SBI, PNB, Bank Of Baroda,Union Bank, Central Bank, Allahbad Bank, Bank of India, Indian Overseas Bank, UCO Bank and Dena Bank already integrated.
- Corporation Bank Payment gateway for credit/debit card will be started soon.
- Other Banks like Canara Bank, Syndicate Bank, Vijaya Bank, Bank of Maharastra, Oriental Bank of Commerce are in pipeline

Tax, fee, penalty, interest, composition money, sale proceeds, cost of forms of declaration or certificate or any other money shall be deposited in any of the following manners along with

Treasury challan . Provided that if court fee stamps are not available, the fee or cost of forms referred to in sub rule(1) shall be deposited in the Government treasury in the manner prescribed under sub-rule(2).

On every copy of Treasury challan a registered dealer shall mention his Taxpayer's Identification Number. If the dealer or person depositing the money is not a registered Dealer, he shall write the words "A person other than registered dealer". Treasury challan shall be in **Form I.**

The bank shall also put the serial number on each copy of the challan. The serial number shall be prefixed by alphabets to identify the name of the bank and its branch. The two copies marked "C" and "D" of the challan shall be returned to the depositor who shall submit the copy marked "C" to his Assistant Commissioner and retain the other copy marked "D" with him. At the end of each day every branch of the bank shall send two copies of the challan marked "A" and "B" retained by it to its link branch nominated for the purpose in that district or as the case may be, the circle, duly stitched separately in the order of the challan number along with copies of the list of such challans.

In this menu enter all the details about tin no, dealer details, bank name, total amount, branch name, no of challans, tax period, assessment year etc.

Registered Dealer go to Vyapari Suvidha Kendra then submit the document and get receipt from the counter which is inbuilt in Vyapari Suvidha Kendra.

eForms (Form 38,Form 21,Form31, E Sancharan Form 38 & Form 21, CST Forms)

Form download is another important module in online tax management system. We have various forms in form download section. It is used by dealer as a proof of purchasing goods from other vendors (i.e. importing goods)
This module starts with a login form, from where, dealer is supposed to login, before downloading or requesting for form download. Thereafter, it maintains the record of following forms:
(Form38 (Form of declaration for import), Form31 (Certificate of tax deduction at source), Form21 (Transport memo), Form C (Form of DECLARATION), Form E1 (Certificate under sub-section (2) of section 6), Form E2 (Certificate under sub-section (2) of section 6), Form F (Form of declaration to be issued by the transferee), Form H (Certificate of Export), Form I)
To use e forms facility dealer have to register itself for respective eForms and should verified by their sector officer. After successful verification by sector officer, dealer can login by User ID and password provided by System. After successful login dealer can generate respective eForms.

Form 38 : Import of commodities from other state to U.P. state Form 38 is mandatory to all dealers. Online system for Form 38 (Import of Declaration Form) is started at Feb-2009.Form 38 allows dealer to download blank forms from website. Form 38 is used when dealer import goods from other state. It involves intrastate transaction of goods.
When dealer wants to purchase goods from other state, they need to download this form and fill it and send it to their vendor.

E Sancharan Form 38 : October 2013, the eSancharan Form 38 (Import of Declaration Form) system is started for hassle free movement and stop evasion for form 38 (Import of Declaration) .The eSancharan systems is initially started for 25 commodities.
Later other option will be given to the dealer in which Dealer can add Other Commodities name which is not exist in list.

Form 21: Import of commodities within U.P. state Form 21 is mandatory to all dealers. Online system for Form 21 (Transport Memo Form) is started at Feb-2009.FORM –21 is basically a transport memo to ensure that goods transported by any means (trucks, tractors, bullock cart….) or in transaction is sold off only by an authority (Company, Dealer, and Consignee) duly licensed by the government.
When dealer wants to purchase goods within U.P. state, they need to download this form and fill it and send it to their vendor.

E Sancharan Form 21: October 2013, the eSancharan Form 21 (Transport Memo Form)) system is started for hassle free movement and stop evasion for form 21.

Form 31: Form 31(Certificate of tax deduction at source) is used for trading within same state and the value of goods is more than 50,000 INR as road permit.

Form C (Form of DECLARATION) : It is the basic form used by registered dealer in course of Interstate trade or commerce. The issue of form c by seller dealer will ensure that the goods, being purchased, are covered under his registration certificate and cst can be charged at lower rates. The selling dealer, on the basis of this form 'c', charges CST @ 2%, or lower rate as applicable and submits the same to his assessing authority as a proof or cause for lower collection of CST.

Form E1 (Certificate under sub-section (2) of section 6) : Form E1 is used for subsequent sale in the course of interstate sales/purchase by the first or original purchaser of goods. This form should always be accompanied with Form E.

Form E2 (Certificate under sub-section (2) of section 6): Form E2 is used for claiming exemption from payment of CST. In case when the registered dealer purchase goods from one registered inter-state dealer and sells the same when in transit, to another registered interstate dealer , the sale will be exempted from CST on submission of form E2.

Form H (Certificate of Export): Form H is used by seller for claiming the exemption on making penultimate sale (immediately preceding sale to export).Sale made during the course of export are exempt from CST. The penultimate sale is also deemed to be in course of export and is exempted from CST.

Form F (Form of declaration to be issued by the transferee): Form F is used for claiming exemption on the interstate movement of goods as stock/branch transfer. The form F is issued

by the branch or agent who is receiving goods from another state to the transferor of goods.The transferor of goods can claim exemption from CST on submitting the form to the department.

Form I Form I is used for claiming exemption on the interstate movement of goods as stock/branch transfer. The form F is issued by the branch or agent who is receiving goods from another state to the transferor of goods.The transferor of goods can claim exemption from CST on submitting the form to the department.

eTransit / eParagaman

Vehicles using Uttar Pradesh territory for transporting goods from one state to another and not offloading any of the declared goods within the state of Uttar Pradesh need to download Transit Declaration Form (ePargaman prapatra). Every heavy vehicle, passing through UP, is required to generate transit form, while entering UP, and utilize or generate tdf-2 while leaving U.P.

TDF Started in August 2009. The check posts abolished from 1st August 2009, same day TDF implemented.
Only registered vehicles can download ePargaman prapatra, The registration is a one time exercise and every vehicle will get a registration no.after successful registration of their vehicle,
The transporters/Vehicle Owner/ Driver are required to declare route & related information and generate TDF on-line for transit authorization of goods movement through the state.

7.1 Details about impact on effort and time invested by user

1. E Registration---per registration avg. 5 hours of time and 20 km of distance saved 2. E Amendment-- per registration avg. 5 hours of time and 20 km of distance saved 3. E Sancharan-- Multiple visits to the department are not required. Approx 20 manhour per month per dealer is saved . 4. E Return------ Multiple visits to the department are not required. Approx 04 manhour per month per dealer and movement of 20 Km per dealer is saved . 5.Online CST form---------- Multiple visits to the department are not required. Approx 04 manhour per month per dealer and movement of 20 Km per dealer is saved 6.E Payment--- Approx 04 manhour per month per dealer and movement of 20 Km per dealer is saved . 7. Online TDF----No visit in the departmental office

7.2 Feedback Mechanism

1. feedback link is available on the website comtax.up.nic.in 2. Online Grievance Redressal mechanism

7.3 Audit trails

Details of User with time stamp is available in the system.

7.4 Interactive Platform for service delivery

> 1. Web based system
> 2. Vyapari Suvidha Kendra at all 95 locations covering 1349 sector offices under Department of Commerical Taxes, Uttar Pradesh.
> 3. Facilitation Centre – 255 to file ereturn and eRegistration also
> 4. CSCs –for only eReturn Filing.

7.5 Need gap fulfillment

> In order to identify the needs of the users regular meetings are held at the Head quarter, Zonal and Regional level with Dealer Organizations, IIA, CII, FICCI, CAs, CS. Post implementation Online Feedback and Grievance redressal option is available.

8 User convenience (Give specific details about the followings #)

- Quite a significant portion of citizen, doing business, referred as dealer is the main focus of Computerization activities of Department of Commercial taxes. Dealers in UP have been facilitated with 'Vyapari Suvidha kendras' in 1349 sector offices at all 95 locations in UP under the Department, which proves to be one-stop facility centre for all trade related services under one roof.

- With the e-Registration, Now a dealer can apply for registration anytime, anywhere.

- With the designed PDF offline Tool for e-Registration, applicant can fill up the form offline electronically with ease in any number of sittings, bring it to a place with internet facility and can submit the form with a single click.

- With adopted process of e-Registartion, applicant gets the acknowledgement slip instant the time it sends the form by clicking on submit button. Hearing Date, the time applicant needs to visit with the fine printed application form gets conveyed to him via acknowledgement, SMS and email also.

- Dealer has access to helping documents to fill the application on website.

- Alerts are made to fill mandatory details, valid date, text, number formats for concerned field entries so as to reduce the chances of errors during form filling.

- Dealer can use the 24 x 7 call centre, available for help & enquiry.

- An Applicant can submit all the required documents after he has received unique application number by the system. Once applicant's form is complete with all related documents attached, its application is moved to the sector offices electronically by next day. Applicant gets SMS and/or email at each action, taken by the office against its application.

- Provision has been made for applicant to see the status of it application on website also.

- Number of visits to the office reduced from many to one or two for Applicant in order to get the Registration Certificate.

- Once Registration process completes, TIN (Tax payer Identification Number) is conveyed to registered dealer via SMS & email and Registration Certificate is sent by post.

- e-Registration process, a mix of offline PDF tool and web application for the department, proved to be very useful to dealers to fill in huge registration form and apply for registration online electronically. At present **'Form 7' with /without CST (TIN) Tax Payer**

Identification Number for UPVAT Registration**, Only CST (Central Sales Tax Registration), Form 7G** (For Government Organizations) **and TDN** (For Tax Deducting Organization) **Registration application** have been incorporated in e-Registration. Once registered with Commercial Tax Department, A dealer is eligible to explore various application like eReturn filing, Forms Download, Netpayment, eSancahran etc specially designed for dealers' use. This innovative approach towards use of IT in dealer community saves its time and increase the satisfaction level while receiving neatly printed certificate, related documents, easy and prompt amendment in Registration, information about any registered dealer from anywhere, anytime.

- Dealer can file its returns online 24 x 7 any time , any where.

- Dealers can make the payments online

- Dealers need not visit the sector offices and wait in queue ofr having various trade related forms. They have got provision for downloading eforms online at home on Internet.

(i) Service delivery channels (Web, email, SMS etc.)

Web, email, PUSH & PULL SMS.

(ii) Completeness of information provided to the users,

As available in the dealer database.

(iii) Accessibility (Time Window),

Services in offices 10 AM to 5 PM and online services 24 x 7 .

(iv) Distance required to travel to Access Points

Deliverable services are available to dealers at home on internet.

(v) Facility for online/offline download and online submission of forms,

Yes.

(vi)status tracking

Yes. On web or via email and/or SMSs.

9. **Efficiency Enhancement** (Give specific details about the following #)

(i) Volume of transactions processed

Registration   - per month 6500 TIN grant Amendments   - per month approx 5000 amendments are carried out. Ereturn Filing   -   Per Month approx 1,00415 Return filling Eparagaman (Transit - Total TDF Generated Till Date(28/08/2014 12:19 P.M) is :18396359 Declaration Form)   Per Month approx 3,50000 TDF Forms Downloads Esancharan Form 38   - Total eSancharan Form 38 is :912692 of Value 172088 crores approx

Per Month approx 101410 eSancharan 38 of approx value 19120 crores

Esancharan Form 21	- Total eSancharan Form 21 Till Date is :61371of Value 8208 crores approx Per Month approx 5579 eSancharan 21 of approx value 746 crores
Form31	- Total Form 31 Download Till Date 13774 (Started May 2014) Per Month approx 4591 Form 31
Form 21	- Total Form 21 Till Date is :862885 of value 20848 crores approx Per Month approx 23969 Form 21 of approx value 579 crores

(ii) Coping with transaction volume growth

In order to cope with the growth of transaction volume growth the application is hosted at State Data Centre with all the best practices used to manage the load.

(iii) Time taken to process transactions,

One to Five minutes per transaction.

(iv) Accuracy of output,

As per the data given by the dealer (110%)

(v) Number of delays in service delivery

None (if all the prerequisites are fulfilled)

10. **Cost to User** (Give details about impact on Service charge paid, travel cost, indirect cost incurred by the user etc. #)

In case of E registration and E return
- uploading charges-30 Rs
- Scanning charges--5 rs
- Printing charges-Rs 10 per page
- Data Entry--Rs 1/- per row for the annexure

On an average Ereturn and E registration cost comes around 80-100.

11. **Citizen Charter** (Give details about present of citizen charter describing standard/ information on services and its adherence for service delivery etc.)

" शासन में नैतिकता "
वाणिज्य कर विभाग , उत्तर प्रदेश
नागरिक चार्टर

क्र0 सं0	प्रकरण	निस्तारण की समय सीमा		
		आवेदन की तिथि से	प्रथम अपील	द्वितीय अपील
1	2	3	4	5
1	सामान्य सेवायें :			
	(i) पेंशन स्वीकृति पर निर्णय	60 दिवस	30 दिवस	30 दिवस
	(ii) जी.पी.एफ. स्वीकृति पर निर्णय	30 दिवस	15 दिवस	15 दिवस
	(iii) चिकित्सा अवकाश स्वीकृति पर निर्णय	15 दिवस	15 दिवस	15 दिवस
	(iv) चिकित्सा प्रतिपूर्ति पर निर्णय (तकनीकी एवं अनिवार्यता परीक्षण के बाद)	60 दिवस	30 दिवस	30 दिवस
	(v) प्रोविजनल पेंशन स्वीकृति पर निर्णय	30 दिवस	30 दिवस	30 दिवस
	(vi) उपार्जित अवकाश स्वीकृति पर निर्णय	15 दिवस	07 दिवस	07 दिवस
	(vii) वेतन भुगतान पर निर्णय	15 दिवस	07 दिवस	07 दिवस
	(viii) गोपनीय प्रविष्टि पर निर्णय	30 दिवस	30 दिवस	30 दिवस
	(ix) सुनिश्चित कैरियर प्रोन्नयन पर निर्णय	90 दिवस	30 दिवस	30 दिवस
	(x) मृतक आश्रित नियुक्ति (सामान्य मामलों में) पर निर्णय	90 दिवस	30 दिवस	30 दिवस
2	वाणिज्य कर विभाग द्वारा प्रदत्त विशिष्ट सेवायें			
	(i) पंजीयन प्रमाण-पत्र की डुप्लीकेट प्रति जारी किये जाने पर निर्णय	15 दिवस	15 दिवस	15 दिवस
	(ii) पंजीयन प्रमाण-पत्र के संशोधन किये जाने पर निर्णय	30 दिवस	15 दिवस	15 दिवस
	(iii) वैट नियमावली/प्रवेश कर नियमावली/ केन्द्रीय बिक्रीकर नियमावली में निर्धारित फार्मो को जारी किये जाने पर निर्णय	07 दिवस	07 दिवस	07 दिवस
	(iv) अदेयता-प्रमाण पत्रों के निस्तारण पर निर्णय	07 दिवस	07 दिवस	07 दिवस
	(v) पंजीयन प्रार्थना-पत्र के निस्तारण पर निर्णय	30 दिवस	30 दिवस	30 दिवस
	(vi) निर्यातकों के प्रोविजनल रिफण्ड के प्रार्थना-पत्र के निस्तारण पर निर्णय	30 दिवस	30 दिवस	15 दिवस
	(vii) कर निर्धारण आदेश/अपीलीय आदेश से सृजित रिफण्ड के निस्तारण पर निर्णय	30 दिवस	30 दिवस	15 दिवस

12. **Problem Resolution and Query Handling** (Give details about availability of help desk, query resolution mechanism, single window resolution, interactive interface etc. #)

Through online feedback and online grievance redressal mechanism.

13. **Privacy & Security Policy** (Give details about security technique deployed, use of digital signatures, encryption etc. #)

Digital signature use is optional.
Encryption of data is available

14. **Innovatio**n (Give details on extent to which the service is unique compared to other similar services, impact on number of steps required, identification and removal of bottlenecks/irrelevant steps etc.#)

a) E Registration----No interface with the department

   Required documents can be scanned and uploaded.

> Verifications of the document is done at the time of survey
>
> TIN grant For Nonsensitive goods------ as the application gets approved
>
> For sensitive goods--max 15 days

b) No check posts in the state. Online TDF form

c) Vyapari Suvidha Kendra as single window

d)Special provisions for the Premium Segment dealers to facilitate the industry

e) Audit cases selected on the basis of the Risk profiling model.

f) Deemed assessed dealers are informed through sms, mail and can also check the status on web.

15. **e-Inclusion** (Give details about impact on number of trips required, availability of local language interface, online submission of forms, accessibility for disabled people, length and breadth of services made available online etc.)

Number of trips to office reuced from many to one.
All Registartion forms are available in hindi and English both.
Online submission of forms has been implemented.
Eregistration, Eamendments, Ereturn filing, Eforms downloads, netpayment,Transit declaration Forms etc. have been made online. All the office work has been automated via web and dealer huge data is stored on a central data server at Lucknow HQ.
For E return, E payment, E Amendment, E registration, E Sancharan , Online CST forms Online TDF-----No trips of office required
Online submission of forms ---available
Services are available Anytime-Anywhere basis 24X7

16. **Sustainability** (Give details about sustainability w.r.t. technology (technology use, user privacy, security of information shared-Digital Signature/Encryption etc. #), Organization (hiring trained staff, training etc. #), financial (Scope for revenue generation etc. #)

Security Audits are done on frequent basis. Captcha, digital signature, bio metric device etc have been implemented in software development. Departmental trainings are conducted whenever a new module/service is launched online.

17. **Number of users and services** (Give details about frequency of services used in last 6 months, number of visitors, number of unique visitors, number of users etc. #)

Daily.

18. Result Achieved/ Value Delivered to the beneficiary of the project-(share the results, matrices, key learning‟s, feedback and stakeholders statements that show a positive difference is being made etc):

(i)   To organization

Speed, 24 x 7, neatness, accurate reports in time

(ii)   To citizen

Speed, 24 x 7, neat certificates, status tracking, any time, any where.

(iii)   Other stakeholders

Accurate desired information in time on a click.

19. Extent to which the Objective of the Project is fulfilled-(benefit to the target audience i.e.G2G, G2C, G2B, G2E or any other, size and category of population/stakeholder benefited etc):

DCT provides various services to citizens, its dealers & various Government organizations within the State, other States and central Government as well. Those services are categorized under G2C, G2B & G2G as follows.

2.4.1 Government to Citizen (G2C)

- E-Application for Registration
- Issue of Registration Certificate
- TIN Verification
- Portal Service
- All notifications
- All rules and acts
- All amendments
- About departments

Automated Services

- Acknowledgement/Receipt through front office
- Issue of acknowledgment/receipt for Appeal, Enforcement applications and other papers/documents
- Registration of Dealers
- Tax Payment and Refunds
- Filing of Tax Returns
- Availability of Forms
- Submission of Forms, Applications etc.
- Audit/ Assessment:
- Selection of Dealers for Audit based on risk assessment parameters.
- Issue of Notices
- Availability of Information/ Enquiries/ Seeking Clarifications:

- Current Rates of Tax applicable and other legal provisions.
- Dealer's Profile.
- Status of Registration/ Tax Payment/ Returns/ Assessment/ Audit.
- Enquiry and status of application through SMS
- Control Room for Public Grievances
- Departmental Portal Development
- Acknowledgement
- Resolution Monitoring
- Acknowledgement
- Resolution Monitoring
- Departmental Portal Development

2.4.2. Government to Business (G2B)

- E-Application for Registration, On-line issue of Registration Certificate
- filing of return
- submission for utilization of Central Declaration Forms
- Issue of electronic Waybill
- Payment of Tax
- Application for refund of Tax
- Refund of Tax
- TIN Verification
- Verification of CST related forms
- Publishing of all notifications and dealer-related information
- Portal Service
- All downloadable forms
  - All notifications
  - All Acts and Rules
  - All amendments
  - About the Department
  - Statistics and general information

2.4.3. Government to government (G2G)

Exchange of information with

- Excise Department, Govt. of UP
- Directorate of Treasury & Accounts, Govt. of UP
- Finance Department, Govt. of UP
- Accountant General, UP, Government of India
- Commercial Tax Directorates/ Departments of other State Governments
- Income Tax Department, Government of India
- Central Excise Department, Government of India
- Service Tax Department, Government of India

20. Adaptability Analysis

(i) Measures to ensure adaptability and scalability

Commercial Taxes form the most important revenue base for Uttar Pradesh, accounting for 60% -70% of the total state revenue. The Commercial Taxes departments are entrusted with the administration and enforcement of Tax Legislations as might be applicable. As the CT department mainly interfaces with businesses, its functioning can directly affect the attractiveness of the state as a business destination. Currently the State has aligned its processes with the new Value Added Tax (VAT) System adopted since 01-01-2008. A study of the Commercial Taxes administration across the states reveals significant variations both at the level of conceptualization/ design of processes and at the implementation level. One of the primary reasons for this variation being that VAT is a state subject and each state has developed its own act, rules and procedures for implementation of VAT. In many of the states they are facing issues relating to the complete transition to VAT. The need for a Mission Mode Program (MMP) under Commercial Taxes was felt to establish a certain degree of standardization across states with respect to Commercial Tax administration and to come up with streamlined citizen-centric, service-oriented processes.

(ii) Measures to ensure replicability

Application has been designed with the concept of Value Added Tax (VAT) System in state of Uttar Pradesh. In order to replicate the software, one need to ensure of availability of standard codifications of various entities like offices, circles, zone, divisions, sectors, application type, return filing mode, various forms used for trading in the state and so many other master data in an application and also the work flow of various activities, may be customized as per the requirement.

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(iii)   Restrictions, if any, in replication and or scalability

Customizable web solution for replication and or scalability.

(iv)   Risk Analysis

1. Business Impact Risk: This is the risk where concern is not being able to feed or get desired report, which has impact on over all functioning of the Trade Tax Department.

2. Management Risk: This is the risk concerning to the officials and staff of Trade Tax Department's motivation or willingness in helping the software development team. If the officers of Trade Tax Department fail to attend meeting regularly and fails to describe the real need of the various sub systems, software will not be one that helps in computerization of the Department.

3. Development Risk: If Trade Tax Department fails to provide all the necessary input for the development and execution of the software this will cause the software to become a failure. So in other words Trade Tax Department has to be able to provide time and resources for the software development team. If all the requested resources are not provided to the software development team, the software development fail rises greatly.

4. Employee Risk: This risk is totally dependent on the ability, experience and willingness of the concerned staff appointed for sub systems functional and non-functional requirements. If the staff members are not experience enough to clarify the business process to the developing team, it will keep pushing the development dates until it's too late to save the project.

5. Process Risk: Process risk involves risks regarding product quality. If the product developed does not meet the standards set by the Trade Tax Department or the technical team, it is a failure. This can happen because of the Trade Tax Department's failure to describe the various activities involved in the sub system or the failure of the software development team to understand the activities and then to use proper input and business logic to finish the project.

6. Product Size Risk: This risk involves misjudgement on behalf of the Trade Tax Department and also the software development team. If the Trade Tax Department fails to provide the proper requirement of the sub systems that are to be developed it will cause major problems for the completion of the project.

7. Implementation Risk: This risk involves at the site where sub systems are going to

implement. If proper arrangement of data availability and trained staff is not available, then delay in implementation is going to happen and defects cannot be brought into notice in early phase of the project.

8. <u>Network Risk:</u> This risk is involves greatly for availability of required data at every location. There should a be proper network plan and also backup plan in case of network failure to ensure desired data availability in all location and smooth functioning of the various sub systems.

9. <u>Technology Risk:</u> Technology risk involves using technology that already is or is soon to be obsolete in development of the software. Such software will only be functional for short period of time thus taking away resources from the department. Since the technology changes rapidly, it is important to pay importance to this risk.

21. Comparative Analysis of earlier Vs new system with respect to the BPR, Change Management, Outcome/benefit, change in legal system, rules and regulations

Post MMP
Registration/ E Registration ---- 01 day
E return ------ 24X7
Return ------- 01 day
E sancharan /forms ------- 24X7
e-forms ---------- 24X7
e-payment --------------24X7
sms and mail ---------- push and pull on realtime basis
Electronic issuance to change
Request -----------01 day

22. Other distinctive features/ accomplishments of the project:

Online availability of Acts/Rules/Notification/0rders/Tax Rate/Commodity Codes etc.
Online Reconciliation of Tax deposit from Treasuries and Banks.
Online Tax Collections and return file monitoring.
Department statistical reports and formats related to department available on the system through MIS.
All employee records available on the system.
Closed User Group (CUG) for low cost communication among the officers.

This is just an indicative list of indicators. Applicant can add on more information based on suitability of the project nominated.