AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

IV. NAME OF CATEGORY- INCREMENTAL INNOVATIONS IN EXISTING PROJECT

1. Year of National Award for e-Governance given to the Project : 2008

2. Coverage–Geographical & Demographic

(i) Comprehensiveness of reach of delivery centres

Commercial Tax, Government of Gujarat is mainly administering the tax on intra-state and inter-state sale of goods, viz. Gujarat Value Added Tax Act, 2003 (VAT) and Central Sales Act, 1956 (CST) and related rules. At present there are 4.53 lakh live dealers under VAT and 2.71 lakh live dealers under Central Sales Tax Act, 1956 in the 33 Districts and 249 blocks in the State having a population of approx. 6 crore.

(ii) Number of delivery centres

There are 103 unit offices where tax payer (dealer) normally approaches for various services and tax compliance. Stakeholders include tax payers, tax practitioners, tax administrators, transporters, ware house keepers and citizens at large.

(iii) Geographical
(a)National level – Number of State covered :one
(b) State/UT level- Number of District covered :33
(c) District level- Number of Blocks covered :249

Please give specific details:-

The tax payer registrations are area based and there is a strong one-to one relationship between the dealers and officers. Dealers are required to approach concerned area officers for new registrations, amendments, cancellation, issue of various forms, issue of way bills, refunds, assessment, return scrutiny, recovery, appeals, etc.

(iv)Demographic spread (percentage of population covered) :6 crore population

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

Before computerization, the tax payers had to visit VAT offices in person and give applications in hard copy with their signature. Department also followed manual processes. There were many issues related to transparency. There were errors, omissions, delays and grievances. Cost of compliance and cost of collection were on a higher side. Internal controls and audit trails were also quite weak. Delivery of services was full of hassles and idea of merely delivering services dominated the quality of services delivered. Public image was low. Concept of responsive public administration was new and it was not possible to be practiced.

4.ScopeofServicesCovered(Number,extent andlist ofservicesmade ICTenabled– extent towhich aserviceis e-enabled maybeoneof the fourcriteria's (a) Service is requested through electronic means includingmobiledevices–Front-endiselectronic,(b) Workflow/approval processis electronic, (c) Databaseiselectronic/digitized,(d)Service delivery is electronic

A stage-wise approach has been adopted in this project. Pain areas for the tax payers: like obtaining new registration, amendments to it, issuing CST forms and way bills and scrutiny, cross check of Input Tax Credit (ITC) and refunds, have been taken up for process re-engineering and e-services ahead of assessment, recovery, enforcement, check post and appeals module. At the same time, programs are so designed that dealer is neither called frequently to the office for verification nor inspector visits place of business of the dealer.

Processes which are taken up for computerization under VATis are:

- Registration (VAT& CST) including on-line application for registration and collection of PAN details

- Filing of Periodic Returns and e-returns
- Payments through chalans and e-payment
- Forms Control : C, F and H (100% faceless)
- Check posts : way bills, bar coding, etc.
- Assessment, all audit assessments are done through VATis by the officers
- Refund though ECS
- Recovery of dues
- Enforcement activity
- Appeals

It is possible for a tax payer to request for way bills through mobile phone under m-INFORM module of VAT information system. Besides, the workflow / approval processis electronic and access is role based. In multiple levels of processing, pending task is created in the log-in of higher up in the hierarchy.Databaseiselectronicand fully digitized and Service delivery is also electronic.

5.Overview of the original projectwhich has been horizontallytransferred/ replicated

Computerization was synchronized with the introduction of VAT wef 1.4.2006 in the State. Computer friendly forms were designed and suitable User requirements and system requirements were drawn. Computerization has the support of robust legal framework which makes it mandatory for the dealers to give unique invoice numbers, file e-returns, make e-payments, apply on-line for refunds, forms, way bills, etc.

Before computerization, the tax payers had to visit VAT offices in person and give applications in hard copy with their signature. Department also followed manual processes. There were errors, omissions, delays and grievances. Cost of compliance and cost of collection were on a higher side. Internal controls and audit trails were also quite weak. Delivery of services was full of hassles and idea of merely delivering services dominated the quality of services delivered.

VAT information system is a cluster of path- breaking web based applications like OASIS(On line Application and Scrutiny of Inter State transaction), TRACE(Time honored Registration & Amendment done Centrally and Electronically), INFORM(Instant Form Management), m-INFORM, e-nivaran, VISIT(Verification & Identification System of Input Tax), SCORE(Scrutiny of Return Electronically), ITCLedger,(Input Tax Credit) etc. with innovative use of technology, details are given in brief in the subsequent paras.

6. **Innovations to the original project**(Give details about the new processes/ newactivities,newsteps,ICTinterventions,functionalities introducedintothesystem,identification&removalofany bottlenecks/ irrelevantsteps,administrativeprocessreforms,anyuseofnew &emerging technology.

1) Forms for registration, returns, applications, etc were so designed as to capture optimum information. Tax payers were mandated, step by step, to file e-returns and make e-payments. They were also asked to apply on-line for forms, way bills and refunds.
2) User requirements were given to the software vendor with an eye on innovation and developing interactive web based programs.
3) It was ensured that programs were user friendly. So, simple Excel templates and macro based Excel templates with help and tool tips were deployed. Project has been designed in such way that dealers require minimum of bandwidth and internet. Data entry in macro based Excel templates can be done offline. Web site is required only at the time of upload. A 24x7 help desk exists for troubleshooting
4) It is possible to carry out offline entry. Web connectivity is required only at the time of upload.
5) For reducing file size, use of csv format under Excel has been used.
6) Module-wise teams with a moderator were formed.
7) User Acceptance Tests were conducted and User feedback was taken.

8) Orientation programs with hands on practice for all the stakeholders were conducted for e-returns, TRACE, OASIS and INFORM.
9) Multi-staged manual processes were slowly shifted to electronic processes with reduced number of stages.
10) Deployment and use of special fonts in “shruti” for typing in vernacular language.
11) Computer program needed robust legal support. So, changes were made in the VAT rules regarding number and type of documents to be produced and amount of security deposit to be paid, etc.
12) For secure delivery of certificates, use of signor code under Java was made so no tax payer or officer was required to obtain DSC.
13) Special Registration Units (SRU) were established across the State for the convenience of the tax payers. A special drive was also undertaken to dispose-off the pending applications for registration under old scheme.

Now, delivery of most of the certificates, permissions and orders is on-line through web site under digital certificate signature. However, no dealer or officer is required to obtain digital signature. Actually, separate signer codes have been developed. The idea is to increase transparency and self- compliance through the face less and hassle free tax administration with the tax payer as the focal point. Timely and accurate delivery of 24x7 e-services has reduced number of trips to the office and saving in time human resources, both for the tax payers as well as for the tax administrators. MIS and BI tools help officers in decision support system. Cost of pre-printed stationary, postage expenses, etc. have also come down considerably.

Key improvement areas:

A) System to receive stakeholders’ grievance: There was no online system to receive details of grievances from dealers for delay in service or incidences of corruption. Now, through a system called e-nivaran, it is possible for the tax payers to air their complaints or grievances that they have against assessing officers. The system automatically forwards this complaint to the Joint Commissioner of the area concerned, who in turn peruses it and takes necessary

corrective steps. The tax payer receives appropriate messages in his e-mail and SMS. Further, they can procure way bills through m-INFORMi.e they can send request for way bills by the use of mobile phone application.

B) Refund through ECS: A taxpayer is entitled for refund of excess Input Tax Credit. Earlier, manual processes caused lot of harassment and delays coupled with complaints and frauds. Now, under the Electronic Clearance System of refund, dealer applies on-line and after scrutiny of his claim, the amount is directly credited to his bank account. The delivery has become quick and accurate.Above initiative has also proved as de-facto solution to reduce discretion of officers and bring down instance of fraud practices.

C) TRACE: Time honoured Registration And Amendment done Centrally and Electronically.

Following are key points of this scheme implemented after process re-engineering.

- Provisional Registration is granted in three working days.
- Dealer is not required to visit Unit Office to receive the Registration Certificate (RC). Dealer can download the Digitally Signed RC from his account on web-portal.
- Provision of Deemed Registration automatically by system if process is pending since 30 days.
- Status of application via email.
- Dealer is not required to find the respective Unit Offices as per his area of business. He is required to visit at SRU (Special Registration Unit) for document verification only. The implementation of SRU has increased the convenience.
- Reduced man-power of Commercial Tax Department and thus saving the cost of administration, manpower diverted for other critical activities.
- Minimum human intervention and optimum use of IT as the discretionary powers to decide security deposit amount and number of minimum documents

have been structured in such a way that registering authority cannot go beyond that.

D) OASIS: Online Application and Security of Inter-State Transaction

Dealer shows requirement of CST-Forms in purchase/procurement annexure of CST (Central Sales Tax) e-Returns. Dealer accesses the web-portal, downloads the excel template of e-returns and uploads the same on web-portal. System validates the data and checks the status of defaulter in return, payment, dealer's prohibition and matching of interstate transaction amount in VAT and CST e-return. If all validations are passed, system generates the CST-Form and dealer can download Digitally Signed CST-Form from his account on web-portal. Following are the salient features of this scheme.

- History of forms cannot be accessed by other people.
- The most innovative use is that of Digital Signature Certificate (DSC). The department has bought only one DSC. Tax payer is not required to buy DSC.
- Further, we have used bar-code also, which is uniquely printed on every form.
- Printing can be done by the tax payer at his end on plain paper of A4 size
- The process for obtaining forms has become very simple and the number of steps has been brought to the necessity of filing CST e-return only.
- There is no separate application or request. Tax payer is not required to come to the VAT office.
- Tax payer has not to pay any fee for obtaining forms.
- There is no human intervention. However, there are some validations, entirely taken care-of by the system
- Through this, it is not possible to edit the contents of the statutory forms

E) INFORM & m-INFORM: INstantFORm Management and mobile-INstantFORm Management.

Dealers are required to submit declaration forms for inter- state movement of goods at the border check posts. Dealers log-on to the web site and download blank Macro

based Excel template and fill their details and upload the same. This can be viewed by the officers of the department. System generates a 9 digit numbered series in random fashion for Gujarat dealer in his log-in. Gujarat dealer can convey this number to the seller in other State or transporter by SMS, email, FAX or through phone. At checkpost, official of CTD verifies the form on web-portal.

The scheme has been enhanced to get the checkpost forms on SMS. Dealer can send the request for checkpost forms via SMS in pre-defined format. System validates the SMS and response back with the unique number of checkpost form requested. At checkpost, official of CTD verifies the form number using SMS.

The system has reduced number of trips of the dealer to the office. Now, he can avail this service 24x7.

VISIT: Verification & Identification System of Input Tax (enhanced to ITC profile)

Dealers give details of sale and purchase with the e-returns. Based on the tax invoices issued by the seller, buyer gets ITC. Every year more than 3 crore such invoices are issued and around Rs 2000 crore refund is claimed by the dealers. Besides, dealers pay less when they have balance of ITC. These claims of ITC are to be verified as they involve huge revenue implications. So, a system of instant electronic invoice matching has been developed (put a screen shot). The system matches TIN, Date, number of invoice, amount and tax amount and throws difference, if any. Options are available for a single TIN, all TINs in a Division, Range or a unit. It is possible to print, convert to pdf and Export to Excel, the results of match/mismatch.

This is data-mart based system being used to get the statistics of matching and mis-matching of purchase invoice of dealer with the sell invoices submitted by seller shown in purchase sheet of dealer. This system is being used during assessment, scrutiny, grant of refund etc. This system provides the summary of the invoice matching and its details.

SCORE: SCrutiny Of Returns Electronically: Officers carry out scrutiny of returns on their own with the help of Intelligent MIS given as hyper link. Data is fed into a structured questionnaire. So, dealers are called with books only in case of discrepancy only.Else scrutiny is closed. The tasks for scrutiny are created based on round robin patter, increasing transparency.

7.Comparative with Original Project(Provideacomparativeanalysis abouthowisthisprojectsimilar/differentinservicesprovided,design,functionality, technology,platformetc.from theoriginal project).

One of the most essential ingredients of successful VAT administration in Gujarat has been the process re-engineering of legacy multi-stage manual systems of tax administration and delivery of services to the tax payers, tax practitioners and tax administrators coupled with continuous incremental innovations in the existing project by way of technology refresh (replacement of old servers, increase of bandwidth, creation of Data ware house, etc.), enhancements in existing applications, extension of e-services, m-services, etc.Some of the features are:

1) Use of signor code so that tax payers are not required to procure new DSC as they have already procured separate DSC for compliance to Central Excise / Customs / Service Tax / Income Tax, etc.
2) Deployment of Macro based Excel templates with off-line validations so that internet connectivity is needed only at the time of upload.
3) Saving manpower by centralizing registration activity through SRUs.
4) Tracking facility and e-mail delivery at every stage of registration like, document verification, spot visit, etc.
5) M-INFORM provides services by use of a very convenient and economical and yet safe tool called mobile phone.
6) Escalation from dealer in the event of vehicle getting detained will be tracked by the system and further analysis is possible by mining the cause, action and remark.
7) Auto distribution of the tasks of SCORE and TRACE in round robin algorithm helps avoid favouritism.

8) The module of Tribunal & Court is the interface between Tribunal office, CTD and dealers. The officials of legal branch donot have to wait for the Board of Hearing; it can be accessible online. Also, it is easier to search the judgments and track the application of Tribunal.

8. Strategy Adopted

(i) The details of base line study done,Department carried out Gap Analysis to determine the changes to be made to the current processes and functions in order to achieve the tax department's goal of improving citizen services and the department's internal efficiency. The GAP Analysis was done keeping in mind three states: "AS-IS" state that defines the current processes and performance levels "TO-BE" state that defines a feasible and practical situation derived by applying conditions local to Government to the "CAN BE" state; local conditions including availability of resources and growth plans and the "CAN-BE" state that defines a near-ideal situation which is derived using benchmark analysis and environment analysis by applying best practices.

(ii) Problems identified,
Less efficient Tax administration
No Faceless operations
More operational expenses (Stationary, Postage Fees)
Less Tax compliance
High Tax Evasion
Less transparency etc.

(iii) Roll out/implementation model,A Framework Oriented Approach was adopted, customized and improvised the Taxation Framework for the requirements of the Gujarat Government. The web technology centre was built with skills on Struts and Java. The VATIS framework was developed on open standards − Java/J2EE technologies using MVC concepts which provided scalability, maintainability, modularity, reusability, portability, performance,

security and industry-wide support. The framework also provided web-based access and SOA support.

(iv) Communication and dissemination strategy and approach used.): Module wise teams were formed with a moderator in each team. User manuals with screen shots were prepared. Help desk were established. Orientation programs were conducted for all stake holders.

9. **Technology Platform used-**

(i)Description – Java EE Technology, OC4J, Struts and Spring Framework, Oracle

(ii)Interoperability VAT Application framework is designed with SOA support for interoperability with other departments or third party services like NSDL, Cyber Treasury, e-TAAL, TINXSYS etc.

(iii)Security concerns Department has implemented and tested all preventive measures related to security of VAT Application.

(iv)Any issue with the technology used : no

(v)Service level Agreements (SLAs) (Give details about presence of SLA, whether documented, whether referred etc. #) SLAs is defined and documented in new centralized architecture.

10.Adaptability and Scalability(Give details about Local language support,abilitytoleveragesharedNeGPinfrastructure,Standardization oftechnologyused(hardware,software,applicationetc.#),envisagefutureenhance ments/plans.

A provision of Rs. 52.09 Cr has been made in the budget for the FY: 2013-14. Under mission mode project of government of India, DPR for Gujarat Commercial Tax has been approved for Rs. 54.16 Cr up to 31st Mar 2013. In this Financial Year the Department has planned as under:

- Moving from decentralized to centralized architecture

- Old Hardware of servers, PCs, printers, etc. to be replaced
- Obtaining MPLS
- Legal changes related to e-services
  - No Manual returns for e-filers
  - Sending bulk e-mails and SMS to the dealers
- e-citizens' charter
- Collect remaining PAN details of all dealers
- Hire more IT personnel

It can be scaled to:

- Integration with Central Board of Direct Taxes (CBDT) and passport portal for on-line validation of Permanent Account Number and passport.
- Make it Unique Identification Authority of India (UIDAI) compatible. Then the application will be 100% on-line.
- Share real time data with (Tax Information Exchange System) TINXSYS project of the Empowered Committee of State Finance Ministers.
- Exchange data with the Government of India for 360 degree view of tax payers with the data of CBDT and Central Board of Excise and Customs (CBEC) to match Central Sales Tax data with other Commercial Tax authorities in all the States of the country on a real time basis

11. Adaptability Analysis

(i) Measures to ensure adaptability and scalabilityDepartment has developed solution with higher adaptability using Enterprise Framework technologies like Java EE, OC4J, Struts and Spring. These frameworks provides the features to make application more adaptable and scalable. For example, Local language support can be provided by replacing respective properties file only.

(ii) Measures to ensure replicabilityDepartment has developed VAT Application Solution as Framework that can be replicated in N number of offices of Customer for the same requirements. i.e. De-Centralized Architecture

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

(iv) Risk AnalysisNA

12. EfficiencyEnhancement(Givedetailsaboutanysignificantchangein processthathas led to efficiencyimprovementintermsof timeorcost forcitizensoragency,improveagencyefficiency,facilityforAuditTrailsetc.#)

Sr	Parameter	Before	Initial phase	Increments
1	Stages of scrutiny	Multi-stage, clerk-inspector-officer	No of stages reduced.	Faceless, no human intervention.
2	Cost of compliance	High	Reduced.	Reduced considerably
3	Cost of collection	High	Low	Brought down significantly
4	Manpower requirements in forms issuance	High	Reduced by 50%	Reduced by 90% and diverted for other intelligent and revenue raising activities
5	Delivery time of forms and registration	24-30 days	2 to 4 days	16 to 36 hours
6	Control and monitoring	Manual periodic diaries	Instant through the system	Excellent
7	Audit trails	Zero	Improved a bit	Very good

13.Accessibility(Givedetailsabouthowfollowing hasbeen enhanced: useraccessibility,transparencyinsystem, single- windowresolution,easeof navigation;impact on serviceresponsetime, numberofvisitsrequiredforaccomplishingthetaskbeforeandafterautomation, Communication e-mail, SMS, web based tracking, etc.#)

Sr	Parameter	Before	Initial phase	Increments
1	Ease of use	Manual processes were very cumbersome	Made user friendly and simple	Person dependency reduced. Shifted to process dependency.
2	Number of trips	Minimum 2 for petty services	1 for manual scrutiny partly.	Most of the services can be availed on-line instead of in-line.
3	Availability of service	During office hours only	24 x 7 form web site	24 x 7 from mobile also.
4	Transparency	Very low	High	Highest
5	Self-compliance	Low	High	Very high
6	Internal control	Less	High	Very high
7	e-mails	No existence	No existence	Possible & being done
8	SMS	No existence	No existence	Possible & being done
9	Web tracking	No existence	No existence	

14. UserConvenience(Give specific details about the following #)

i. Service Delivery channels (Web, e-mail. SMS etc.) web, SMS, etc.
ii. Completeness of information provided to the users,
iii. Accessibility (Time Window)
iv. Distance required to travel to Access Points : 2 to 3 kms
v. Facility of on line/offline download and submission of forms: Available.
vi. Status tracking : Dealers can check status of their application through their user-id password on the web site.

15.Sustainability (Give detailsabout sustainability w.r.t. technology(technologyused,userprivacy,securityofinformation shared–Digital Encryption etc. #),Organization(hiring trained staff,trainingetc.#), financial (Scope forrevenuegeneration etc. #)

The project has been working properly for about 8 years now. It has in-built sustainability. Periodically additional features are being deployed on the already stabilized platform to make application more useful.

At present there is a Hybrid Model of Configuration, Logically Centralized, Physically Decentralized Architecture, i.e.

The system has been designed on J2EE based framework and having the security features of encryption, SQL injection, session tracking, secure authentication and password policy. A decentralized model with central servers connected to local servers.

- Other details being:
- **Operating System**: HP UNIX for central servers and Windows 2003 for intermediate servers
- **System software:** Oracle 10g database Server, Oracle 10g Application Server, Java/J2EE
- **Web site URL** : commercialtax.gujarat.gov.in
- **Remote Management Tool**: for data replication and program/patch broadcast
- **Performance testing**: Through rational Robot
- **Security**: Firewall
- **Anti-VIRUS:** Trend Micro
- **DR Site**: At Hyderabad, NIC, Functioning, with some limitation of connectivity.

The project has adopted some of the International Best Practices of collection of details of sale and purchase as annexures with returns. This is useful in electronic invoice matching for verification of Input Tax Credit for refunds, etc. This is going to help in proposed IGST model also.

The project has been awarded sustainability award by CSI in 2012.

16. Easeoftransaction (Givedetailsaboutmethoddeployedtoeducate user on how to avail service, security of data shared by user(if applicable),completenessofinformationprovided,Linkagesfor financialprocesses (if applicable),etc.#)

Integration with Cyber Treasury of Government of Gujarat and TINXSYS has been achieved. Also, registration data is being shared with Banks for payment of tax. Data of CST-Forms is shared with other states. Gujarat is one of 11 pilot states for GST network. Gujarat is also a participant state in a project of Government of India for integration of data of Central Excise, Service Tax, Customs and Income Tax.

17. Appropriateness of context and degree of localization(Give detailsaboutdegreeoflocalizationi.e.locallanguageinterface,databasesupport etc. relevanceof content, etc. #)

1) Problems of using computer in vernacular language were overcome by deployment and use of special fonts in “shruti”

2) In the notices, assessment orders, demand notice, etc it is possible to type in Gujarati and attach the document through browse facility.

3) All notifications and circulars in Gujarati are published on web site in Gujarati language.

4) Some of the content on profession tax has been put on web site in Gujarati including the link name.

5) Data base support is provided by the software vendor.

6) Orientation programs were organized for tax payers, tax practitioners and tax administrators. Staff was given hands on training. Training material was prepared and made available in vernacular language. There is an advisory committee for e-services consisting of officers and advocates..

18. Costeffectiveness(Givedetailsaboutimpact oncostincurredw.r.t. overheadcost,directandindirectcost,mandays/manhourrequiredtodo a job etc.#)

As and when needed old hardware has been replaced and Internet bandwidth has been increased. Year wise expenditure is as under.

Year	Expenditure (Rs in crore)
2006-07	8.78
2007-08	5.40
2008-09	5.93
2009-10	3.81
2010-11	7.75
2011-12	9.58
2012-13	5.90
2013-14	64.44 (Due to procurement of Oracle Software Licenses for Centralised Architecture as mentioned above in point No. 10.)
2014-15(upto July 2014)	2.30

- Number of persons engaged in issuing statutory forms has been brought to 27 from 300 wef 1.7.2008 in the first phase and then to 7 from 17.08.2011
- Forms issued in 24 to 36 days earlier can now be issued within 24 to 36 hours. Cost of compliance and cost of collection have come down.
- Transparency has increased. Revenue leakages have decreased.
- Misuse of forms and frauds has been eliminated.
- Data of forms issued electronically has been shared with other states for cross verification, resulting into control on inter-state transactions. Data co-relation and data mining has become possible.
- Saving of about Rs3.25 crore towards cost of printing stationary and postage expenses.
- The initiative has reduced number of trips by the tax payer to the VAT office.

- Quality of services has seen huge improvement. Delivery is quick, accurate, hassle free and without any human intervention.
- Self- compliance has increased.
- Transparency levels have gone up
- Saving on human resources and financial resources.
- Internal controls and audit trails have been strengthened.

19. Number of users and services(Give details about frequency of servicesusedinlast01year,numberofvisitors,numberofuniquevisitors, number of users etc.#)

	Transaction	Financial Year	
		2014-15	2013-14
	TRACE (Registration)		
1	No of Application Received	21702	56663
2	No of Provisional Registration	1674	1
3	No of Registration Granted	18617	53393
4	No of Registration Cancelled	81	891
	e-Returns		
1	Distinct Dealers filed e-Returns VAT	327072	338873
2	Distinct Dealers filed e-Returns CST	246373	257800
3	Total e-Returns VAT	864870	2287641
4	Total e-Returns CST	689466	1864659
5	Average e-return per months	388584	259519
6	Distinct VAT dealer having 100 percent compliance of e-return (For the FY)	90793	255679
7	Distinct CST dealer having 100 percent compliance of e-return (For the FY)	74092	214822
	Document Uploaded on Web-Portal		
1	Total Document uploaded on web-portal	5314192	14327191
	e-Payment		
1	Distinct Dealers using e-Payment	41368	47114
2	Total e-Payment (Cr)	12708	34094
	Refund		
1	Total Application of Online Refund	2119	5088
2	Total Approved Application of Online Refund	2126	5756
3	Total Amount Claimed in e-Refund (Cr)	1265	3230
4	Total Amount Granted in e-Refund (Cr)	1071	2404

	Account on Web-Portal		
1	Total number of tax-payer having account on web-portal	16783	45246
	Online Category Change		
1	Distinct VAT dealers who have changed the category online	6692	13919
	INFORM (eWay Bill)		
1	Form-402	816884	1574370
3	Form-403	361724	652657
	CST-Form		
1	Digital CST-Forms	569966	1751983
	Assessment		
1	Audit Assessment Completed	16160	57203
2	Provisional Assessment Completed	915	4965
3	Recovery Amount From Audit Assessment(VAT) (Lacs)	17298	113660
4	Recovery Amount From Audit Assessment(CST) (Lacs)	3691	80755
5	Refund Amount from Audit Assessment(VAT) (Lacs)	6484	61326
6	Refund Amount from Audit Assessment(CST) (Lacs)	191	2899
	TDN Registration & e-Returns		
1	Total TDN Holder	156	424
2	Total e-Return 704	877	1947
3	Total e-Return 216A	342	785
	ITC		
1	Total ITC adjusted against CST (For the FY) (Cr)	235.08	4250.04
	SCORE: Scrutiny of Return Electronically		
1	Total task generated	215654	0
2	Total Scrutiny Closed	2896	0

20. BenefitsAccrued/Impactassessment(GiveacomparativeAnalysis ofpre-&Post-implementationintermsof(a)ServiceAccesspoints,(b) servicechargespaidbyuser,(c)travelcost,(d)indirect cost incurredby user, (e) comprehensiveness of service/information provided, (f) distancerequiredtotravel,(g)modeofservicedelivery,(h)citizencharter(timetodeliver rtheservice), (i)Greene-Governance(power &paperconsumption,disposalofe-Wasteetc.),(j)revenuecollection, (k)Capacity Building (No. Of persons trained) etc.)

1) There are no service charges.
2) Provision of deemed registration is a step forward towards implementing the provisions of Citizens charter or draft Delivery of Services Act. It makes officers more responsive and accountable.
3) Curtailing discretionary powers of registering authority by clearly specifying amount of security deposit and list of documents in the rules itself.
4) In last 18 months more than 90 K certificates have been generated without any issues.
5) Earlier 103 units were engaged in issue of registration certificates. Now this number has been brought down to 56 only. Human resources so saved, have been diverted for more critical revenue monitoring activities.
6) Cost towards pre-printed stationery and postage have been saved significantly

21. **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: The project and its MIS as well as 360 degree profile of a tax payer have helped administration in taking sound, accurate and quick decisions.

(ii) To citizen

(iii) Other stakeholders (Tax payers): Cost of compliance and cost of collection have come down.

22. 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):

1) Number of trips by the tax payers to the VAT office have been reduced.
2) We have moved from person dependency to process dependency.
3) Internal controls have been strengthened.
4) Audit trails are possible.
5) Trust between tax payers and tax administrator has become healthy.

6) Public image has improved. Now tax payers are feeling to be the partners of process of the development of the State.

23. Comparative Analysis of earlier Vsnew system with respect to the BPR, Change Management, Outcome/benefit, Change in legal system, rules and regulations.

1) No of stages of scrutiny have come down due to process re-engineering.

2) Computerization has the support of robust legal framework which makes it mandatory for the dealers to give unique invoice numbers, file e-returns, make e-payments, apply on-line for refunds, forms, way bills, etc.

24. Other distinctive features/ accomplishments of the project:

1. External Recognition: So far, the project has received 7 awards:

- Computer Society of India award in the category of “Best e Governance project for G2B (joint winner)” on 01.12.2007
- Department of Administrative reforms and public grievance and Dept. of Information Technology, Govt. of India have jointly given silver award for the “Business process re- engineering” on 07.02.2008.
- VATIS project received IT User Award 2008 by NASSCOM on 26th November 2008 at Mumbai.
- The EDGE Awards - Enterprises Driving Growth and Excellence through IT, was given on 30th Sept. 2010,Mumbai.
- E-IndiaAward given on 15.12.2011 at Gandhinagar for innovative project called OASIS under G2B category.
- CSI sustainability award 2012 **....** Computer Society of India award in the category of “Sustainability award for 2006-07series)” on 02.12.2012
- The Silver EDGE Awards - Enterprises Driving Growth and Excellence through IT, was given on 25th Oct.. 2013,Mumbai.