AWARDS SCHEME FOR EXEMPLARY IMPLEMENTATION OF e-GOVERNANCE INITIATIVES

II. NAME OF CATEGORY- 'EXCELLENCE IN GOVERNMENT PROCESS RE-ENGINEERING'

Name of the project: e-Initiatives in Commercial Taxes, West Bengal

1. **Coverage – Geographical and Demographic**:-

(i) *Comprehensiveness of reach of delivery centres*

   Across West Bengal

(ii) *Number of delivery centres*

   Total No. of Facilitation Centre   --   230
   Total No. of offices   --   55
   All citizen / dealer   –   centric services are web-enabled and available 24x7 round the year.
(iii)   *Geographical*

   (a) *National level – Number of State covered*   : All states and UTs for interstate trade and CST forms
   (b) *State/UT level- Number of District covered*: 21
   (c) *District level*: *Number of Blocks covered*   : Dealers across the state are covered.
        (Please specific details)

(iv)   *Demographic spread (percentage of population covered)*:   .
   100% though major beneficiaries are business / dealers and citizens availing e-commerce.

2.   *Situation before the Initiative*
   The impetus for this initiative came from the government policy of introducing Simplification, Accountability,Responsiveness and Tranparency. The idea is to decentralize self compliance and use information technology to prevent evasion and augment revenue. We started using technology to facilitate and support better planning and decision making.

   Earlier there were a lot of wasted man days for just processing the returns of the dealers and for issuing various Forms and Way bills to the dealers. This resulted in huge loss of time and money for the dealers, as well as, the officials of the Directorate. With the introduction of the IMPACT project, most of these actions are automated and therefore, has released time for the tax administrator to look into the aspects of actual evasion of tax and thus augment revenue on the one hand and while on the other, the dealer's are saved the regular hassle of visiting the office for getting various services.

3. **Scope of Service/ Activities Covered**

3.1   *Extent of e-enablement in terms of number of services*:   9 services

3.2   *Extent to which steps in each service have been ICT-enabled*: 100% in Way bills and

Transit Declarations, Registration, Returns with DSC, Payment, Profession Tax and 80% Pre-assessment Refund, Returns without DSC, Appeal, **T**ransporter Enrolment, STDS.

4.   Stakeholder Consultation

4.1   *Type of stakeholders consulted*:
1. Registered and unregistered dealers
2. Common Citizens and all businesses in the state
3. Tax practitioners
4. Employees of the Commercial Tax Directorate
5. Chamber of Commerce and Trade Bodies

4.2   *Number of stakeholders consulted*:   Around 1000

4.3   *Stages at which stakeholder input was sought*:
Before development stage and also during the implementation stage.

4.4   *Details of user satisfaction study done*:   Under process

5.   Strategy Adopted

(i)   *The details of base line study done*:   DPR prepared on baseline study.

(ii)   *Problems identified*: Dealers not having infrastructure – facility given through Facilitation Centre.
Dealers with low turnover – facilities through free DSC
(iii)   *Roll out/implementation model*: Completely owned by Government**.**
(iv)   *Communication and dissemination strategy and approach used*: Advertisements, Circulars & Websites.

6.   **Technology Platform used-**

(i)   *Description* **:** Web Services through Java / JREE platform, integration with open source tools such as Jasper Report, Jfree

(ii)   *Interoperability*   SOAP and Restful Web Services

(iii)   *Security concerns***:** Security Audit on OWASP 10 and using SSL layer, connection through DSC and SHA2 encryption

(iv)   *Any issue with the technology used***:** Technology obsolescence.

(v)   *Service level Agreements (SLAs) (Give details about presence of SLA, whether documented, whether referred etc.)*   SLA as per RFP

7. Citizen centricity and relevance   Turnaround time reduced to minimum as services are available through service delivery channel accessible to the citizens. Details are given below:

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Name of the service	Turn-around time (previously)	Turn-around time (current)
E- REGISTRATION	▪ *Turnaround time was very high as applicant needed to make 3-4 no. of visits on the avg. to the Directorate to get Registration.* ▪ *Average time for this service was 60 days.*	▪ *Applicant does not need to visit to the office for registration.* ▪ *Turnaround time is 2-15 days after complete application filing.*
Payment of Tax	• *Dealer had to pay taxes through challan at the designated banks on each month within banking hours* • *Turnaround time was at least 1 day.*	▪ *Anytime from anywhere payment can be made by using the net banking facility of the designated banks without extra cost* ▪ *The entire process takes only a few minutes.*
Returns	▪ *Dealer had to submit the return at the counters/ respective Charge offices of the Directorate quarterly* ▪ *Turnaround time was 1-2 days.*	▪ *Anytime from anywhere returns can be filed using internet without extra cost.* ▪ *Dealers having no such in-house facility may opt to get the facility from authorized service providers. (Facilitation Centres)* ▪ *The entire process takes only a few minutes.*
Waybill	▪ *On demand dealer was given blank waybill forms within a day. Dealer had to visit office every time forms were required.* ▪ *Turnaround time was 1-2 days.*	▪ *Anytime from anywhere e-waybill can be generated using internet without any extra cost for limited Dealers.* ▪ *Automatic Grant of waybill.* ▪ *The entire process takes only a few minutes.*
Utilisation Statements of Central Declaration Form	▪ *Dealer had to submit Utilisation of Central Declaration Forms statement to the Assessing Officer.* ▪ *Numbers of visits before the assessing authority were at least 4 times annually.*	▪ *Anywhere Anytime Service proposed for 'e-Submission of Central Declaration Forms Utilisation' though internet.* ▪ *Dealers may opt to get such facility from authorised service providers against nominal fees as fixed by the Government.* ▪ *The entire process takes only a*

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		few minutes.
Refund	▪ *Dealer had to manually apply for refund to the assessing officer.* ▪ *Refund application processing took 4-6 months and dealer receives refund after long delay and many visits to the office* ▪ *Many times files would get misplaced leading to inordinate delays.*	▪ *E-filling of Application of refund.* ▪ *Online Processing of refund application and final delivery of refund substantially accelerated. New BPR to ensure refund approval within 30 days* ▪ *Refund amount shall be credited to his account in the bank through ECS.*
Profession Tax	*Multiple visits to PT offices with plethora of documents.*	▪ *e-Application for PT Registration and e-Application for PT Enrolment may be introduced.* ▪ *Delivery of service completed instantaneously with auto verification of e-mail id, moble number and PAN.* ▪ *Applicant gets PT certificate online.*
eAppeal	▪ *Dealer had to manually apply with all the required documents* ▪ *Multiple visits to the office were required.* ▪ *There was huge loss of time in getting the case completed* ▪ *It took almost 4days to complete the application submission process*	▪ *The entire application is online* ▪ *The entire process of submission of petition takes a few minutes*

Restricted access to Dealer's Profile	*Not Applicable*	*Dealer gets enhanced quality of service by getting rights to access information of his/her profile related to tax payment, returns, assessment, audit, waybill and other transactional details. This service is available anytime from anywhere through internet without any additional cost.*

7.1 Details about impact on effort and time invested by user

At every stage of development, the user feedback has been taken to incorporate the suggestions given. The development of the application is, therefore, interactive but care has been taken as to the basic structure and scope of the project.

7.2 Feedback Mechanism : Through Help Desk, PGMS, e-mail

7.3 Audit trails : Dealers' transaction trail recorded in Audit log including i.p. address of the workstation used

7.4 Interactive Platform for service delivery : e-mail, telephone

7.5 Need gap fulfillment : Based on feedback received

8 User convenience

(i) *Service delivery channels (Web, email, SMS etc.)*:
Most of the services are available on web, Email and mobile (SMS). Link has been done to provide confirmation and other value added services. Also, service is provided through PDA.

(ii) *Completeness of information provided to the users*: All Trade Circulars, Notifications are provided in web portal.

(iii) *Accessibility (Time Window)*: 24 X 7 round the year

(iv) *Distance required to travel to Access Points*:
Zero, services are available from the convenience of office/ home computer.

(v) *Facility for online/offline download and online submission of forms*:
Web application can be made online. Facility of downloading JAR, XML file; completing it offline and upload is available

(vi) *Status tracking*: Can be done on the web. Regular suo moto update is also provided through e-mail and / or SMS.

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

   (i) *Volume of transactions processed* :   Daily 1.15 lakh

   (ii) *Coping with transaction volume growth*: Server upgraded, New server installed with projection for next 5(five) years
   (iii) *Time taken to process transactions*:   2(two) seconds on an average

   (iv) *Accuracy of output*:   95%

   (v) *Number of delays in service delivery* :   2% of total daily transactions

10. **Cost to User** Nil through Web. Rs. However, through Facilitation Centre there are three slabs: Rs,50.00, Rs. 35.00 and Rs. 25.00.

11. **Citizen Charter**   As the timelines are fixed through the provisions of the Statute itself, no separate Citizen Charter is available at present. However, the same is under preparation.

12. **Problem Resolution and Query Handling**

   a) Help Desk can be contacted over phone or e-mail in case of any problem faced by the dealers on all working days.Each charge officers and superiors officers are available on e-mail. Commissioner personally reads and responds to all e-mails every day.
   b) Query resolution mechanism- Query made by the dealers are generally resolved by the Help Desk. Otherwise charge officers take up those cases and respond.
   c) An e-grievance module has been launched so that the dealers may lodge their complaints.

13. **Privacy & Security Policy**
   i.   Providing DSC free of cost to dealers having no DSC.
   ii.   Security Audit on OWASP.
   iii.   Service delivery through SSL muse

14. **Innovation**
   i.   Profession Tax system totally online
   ii.   Registration totally online with de-mat Registration Certificate
   iii.   Generation of de-mat CST forms from transactions filed in CST return

15. **e-Inclusion**
          Also caters to the unregistered e-waybill facility for unregistered persons.

16. **Sustainability**
    100% Government owned and supported, laws changed, stakeholders' pressure, project continuing for 9 years.

17. **Number of users and services** July 2014 – Unique visitors: 2,79,191 No. of visits: 3,57,536 No. of Hits: 3,11,86,597

18.   *Result Achieved/ Value Delivered to the beneficiary of the project-*

(i)	**To organization**	:	Revenue augmentation, removal of bottlenecks speedy delivery of services, direct monitoring of services provided
(ii)	**To citizen**	:	Easy service availability & delivery
(iii)	**Other stakeholders**	:	information dissemination, service to practitioners

19. *Extent to which the Objective of the Project is fulfilled-*

Major objective of the project is to provide instantaneous service in a transparent manner with full audit trail to Business and to Employee. In G2B, all services of the business right from the registration (including amendment), return, waybill and declaration forms (including filing its utilization), electronic issue / intimation of notices and other services is over the web, automatic and available round the clock, round the year, (24 x 7 X 365 days). Email and mobile are used for service delivery intimation as well as identification establishing.
In G2G, we have tied up with NSDL for online PAN verification, with banks & treasuries using GRIPS module for online receipts of payment (taxes), with customs to check IEC and Bill of Entry data related to imports.
In G2E, we have set of some highend servers providing full-fledged service named IMPACT for analyzing all information filed by dealers including return, waybill, declaration forms, Process of
audit, assessment, scrutiny, MIS and investigation is e-enabled.
In G2C, we have an all inclusive website providing all services related to Directorate including Acts, rules, latest notifications, circulars etc. Citizen can also generate waybill as unregistered dealer and use GRIPS to pay entry tax and Profession Tax.

20. Adaptability Analysis

(i) Measures to ensure adaptability and scalability
Proper versioning, upgradation of infrastructure and facility is maintained for ensuring adaptability and scalability.

(ii) Measures to ensure replicability
The project is replicated in Meghalaya State.

(iii) Restrictions, if any, in replication and or scalability
Restrictions are as per the Copyright Act.

(iv) Risk Analysis
As the project is fully owned and maintained by the Govt., the risk is mitigated.

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

The processes have been re-engineered to ensure saving in cost of compliance to the dealer and therefore, increase compliance:

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NAME OF THE SERVICE	PROCESS AS WAS	PROCESS AS IS NOW
1. E-FORMS(CST)	- Printing of Blank forms - Sending to Central Stores. - Maintaining stocks. - Sending to Different offices. - Dealer applies to office. - Verification by Assessing Officer. - Reference to Forms Section for issue. - Issued to dealers from Forms Section. - Dealers submitting utilization after filling up of the forms.	Dealers can generate De- Mat CST Forms through details furnished in the CST Returns and no authorization is required from CTD.
2. E-WAYBILL	- Printing of Blank Waybills - Sending to Central Stores. - Maintaining of Stocks. - Sending to Different offices - Application by dealers for issue. - Verification of application. - Order to Forms Section for issue. - Issued to dealers from Forms Section.. - Dealers submitting utilization after filling up of the waybills.	No pre- issue verification.The process is reduced to 2 steps: - Dealer generates key number - Generates waybill by that key. - Besides, Utilisation can be given electronically. Waybill has barcode embossed which can be read through any BAR CODE READER for verification.
3. E-TD	- Transporter filling Declaration and submitting at entry CP. - Endorsement at entry CP. - Production of the Declaration at exit CP. - Endorsement at exit CP - Matching was done by taking data from Entry& Exit CP	- Real-time generation of Entry Form and Exit Forms - Real-time Syncronisation of data from Entry Form& Exit Form.

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4. E-STDS	▪ Submitting of Manual Form 18 ▪ Issuing of Manual From 19	Both Form-18 and Form-19 are generated Online.
5. E-REGISTRATION	▪ Application to be filled up and submitted before Registering Authority. ▪ Examination by Registering Authority. ▪ Spot enquiry done before allotment of Registration Numbers. ▪ Approval of Registering Authority.	Spot enquiry done after allotment of Registration Number and De-Mat Certificates given where no authorization is needed
6. E-AMENDMENT	▪ Dealer applies before assessing officer. ▪ Receiving at office. ▪ Putting up before Assessing officer by D.A. ▪ Spot enquiry ordered. ▪ Spot enquiry report submitted by ACTO. ▪ Verified by assessing officer. ▪ Amendment made in RC with authorization. ▪ Database updated.	▪ Dealer applies online. ▪ Visits office with acknowledgement for verification ▪ Assessing Officer's authentication in the system. ▪ RC amendment done. ▪ Dealer downloads amended RC electronically..
7. E-CANCELLATION	▪ Upon application of the dealer/ Suo moto by assessing officer ▪ Spot enquiry order by assessing officer. ▪ Spot enquiry report submitted by ACTO. ▪ Verified by assessing officer. ▪ RC cancellation manually. ▪ Database updation.	The entire process is done electronically
8. E-RETURN	▪ Dealer bought return forms from vendors, ▪ Filled up return forms ▪ Submitted to offices. ▪ Received at receiving section ▪ Acknowledgement given to dealers.	All dealers have come under E-RETURNS through VRP & Facilitation Centres.
9. E-PAYMENT	▪ Submission of challan to bank. ▪ Sent to Nodal office ▪ Sent to RBI ▪ Govt. A/C Credited	The entire process of payment and Credit to Govt. A/C is done thorough electronic mode

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10. E-APPEAL	▪ Application to be obtained from vendor ▪ Fill up the application ▪ Submit the application in the concerned office ▪ File is allotted to an Officer ▪ Appellate authority examines the application ▪ Issues notice to the Appellant ▪ Appearance of the Appellant ▪ Hearing of Appellant ▪ Issue of order by Appellate Authority ▪ Issue by post	The entire process is online, except the hearing process.
11. E- REFUND	▪ Application to be submitted before Assessing authority. ▪ Examination by Assessing Authority. ▪ Verification of payments by Assessing Authority ▪ Issue of RPO by Assessing Authority.	Refund amount is transferred to dealer's a/c through NEFT

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22. *Other distinctive features/ accomplishments of the project:*

1. *Adaption of State of the Art Technology*:
   Open standards, state-of-the-art servers, secured networking have been used for the project.
2. *Setting up of a dedicated help-desk to solve dealers' problem*:
   A dedicated help-desk is already in place and is available on call all working days and available through email on all days.

3. *Setting up of E- grievance Cell to address grievances of the dealers*:
   An online e-grievance is already in place to address the grievances of the dealers.