

Office of the
Commissioner of Sales tax,
Maharashtra State, Mumbai
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai - 400010

INTERNAL CIRCULAR

To,

No.CST/HQ-7/WorkPlan16-17/Adm-18/B-963
Internal Circular No 1 of 2016

Mumbai, Dt: 18/04/2016

Sub : Time Schedule of Work Planning for the year 2016-17

Now we have completed the distribution of cases to all Nodal Officers and Nodal divisions are created accordingly. Records pertaining to priority P's were pending with the previous assessing offices. Now this record should be transferred to new Nodal Officers and new Nodal Officers will be in charge of the case for all activities. For coming year, work should be planned in such a way that more recovery will be done and it will be easier to achieve the revenue receipts in the year 2016-17. Work should be planned as per the time schedule given below:

S.N.	Particulars	Activity to be carried out	Time
1	Short Filers		
	A) System Short Filers	To undertake "Special Drive" & process the System SF cases and get SF closed as per Trade Circular 7T of 2013 & Internal Circular 1A of 2015. Nodal Officers shall follow circular instructions to reduce the Short Filers.	Upto May 31, 2016
	B) Actual Short Filers of high value	(i) Short Filers above Rs. 1 Lakh	Upto May 31, 2016
		(ii) Short Filers Rs. 50 thousand to Rs. 1 Lakh	Upto June 30, 2016
	C) Remaining Actual Short Filers	Bank A/c attachments; Debtor attachments; Service of Form 1 & attachment of property as per MLRC provisions; service of Prosecution Show cause Notices in deserving cases, etc.	Throughout the year.
2	Return Non Filers	Passing of Unilateral Assessment Orders(UAO) in case where dealer is traceable; Service of RC cancellation Show cause Notices & prosecution Showcause Notices to habitual defaulters; Cancellation of RCs in deserving cases after exercising due diligence & following due procedure/instructions issued earlier; To lodge Prosecution in deserving cases;	April-2016 to July-2016
3	Recovery of available dues(AO/ Appeal)	Bank A/c attachments; Debtor attachments; Service of Form 1 & attachment of property as per MLRC provisions; Proclamation of Auction , conducting auction, service of Prosecution Show cause Notices in deserving cases, etc. Top 100 cases under individual charge shall be prioritized.	Throughout the year.

4	Restructing	Pending work related restructuring i.e. cases transfer; staff allotment, sending lists to JC (EIU), updation of Control Register, etc.	Upto May 25, 2016
5	Weeding of Old Record	As per the letter vide No.:B-492 dated 21-03-2016 Received from Hon. Special Commissioner of Sales Tax, Maharashtra State the old record requires to be weeded out. Please refer Circular 3 of 1983 dated 10.5.1983 & all instructions regarding Weeding Out record. Weeding of records should be done by Nodal Officers pertaining to that dealer. Transfer of record to record section should be done by Nodal Officers only.	Upto May 25, 2016
6	Assessment/ Refund Audit	All time barring P's as well as other P's including Transactional Assessments should be assessed as under: i) Cases opened due to issuance of Form 317 ii) Time barring Transactional assessment :2011-2012/ Regular assessments for the year: 2012-2013 & other P's which are getting barred by limitation in 2016-2017 iii) Now, IBA cases for year 2012-13 and BA cases for year 2013-14 will be distributed to all Nodal Officers that should be completed on priority.	i) Upto Aug 31, 2016 ii) By Aug 31, 2016 or earlier dates iii) By December, 2016
7	Part Refund	Annual Part Refund cases and other part refund needs to be processed in 45 days. The necessary actions as per Trade Circular 22T of 2010 & 5T of 2016 should be taken.	As per Circular
8	Form 704 Non Filers	The lists of VAT audit Report Non Filers for the period: 2008-2009 to 2014-2015 have already been received from JC (EIU). So penalty orders in case of 704 Non Filers & late filers for all periods after giving opportunity of being heard should be passed. Constant follow-up and getting 704 filed in eligible cases shall be on priority.	May 31, 2016

9	Internal Audit	Internal Audit should be completed within given time. Please refer Circular dated 27-04-2016/ recent instructions & Circulars.	Throughout the year.
10	STRA (LAR;DP; PDP)	All necessary actions as per law should be taken in time in pending LAR/DP/PDP and Compliance should be submitted in time.	Throughout the year.
11	Non Traceable Dealers	All officers shall prepare a list of Not Traceable dealers; approach the concerned Police Station and make efforts to trace out the dealers and initiate actions against defaulters. For this purpose please refer Circulars as : 2A of 2011; 3A of 2011; 6A of 2013;6A of 2014; 13A of 2014, etc.	April-2016 & May-2016 or whichever earlier date
12	Availability of Registers	The Stationery sections should provide all relevant Registers to all concerned officers	May-2016
13	Completion & Updation of Registers	All relevant registers shall be kept and updated	May-2016
14	Top 100 cases	All the Divisional Joint Commissioners have to send updated remarks (format is already sent & available with all divisions) in Top 100 available/Not available cases as per following categories: [Ref. Internal Cir. 7A of 2011 dt.20.7.11] I. Assessment/ Statutory Dues: A) Available Top 100 Recover Cases : i) VAT & CST ; ii) BST & CST; B) Not Available Top 100 Recover Cases : i) VAT & CST ; ii) BST & CST & C) Top 100 Appeal cases, etc II. Short Filers (VAT & CST) Top 100	20th day of each Month
15	Pending Recovery	All pending recovery files should be verified and should be properly updated. All Supervisory Authorities should verify and get certificate from Nodal Officers regarding proper classification of non available recovery.	Upto June-2016

16	Return Branch Record	Scroll record/return branch record should be maintained as per existing arrangement.	Upto May-2016
17	Professional Tax	Dealers registered under PTRC and holding TIN no. should be transferred to respective Nodal Officers.	Upto May-2016



(Rajiv Jalota)

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Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Internal Circular on the Department web-site.



(D. A. Patil),

Jt. Commr. of Sales Tax, HQ-VII,
Maharashtra State, Mumbai