

# Tax E-Chronicle

Commercial Taxes Department  
Government of Rajasthan

Monthly News Letter on Tax and Revenue

## From the Desk...



First of all, I wish Happy and Prosperous 2010 to all the dealers of the State and readers of e-Chronicle. One more year has gone and New Year 2010 has come with joy and new commitments.

As a part of tax reforms, IT enablement of business processes under VAT & other taxes are being done by more or less in all States of the country. The Status of IT enablement

is varies from State to State. Department is in the process of collecting best practices of IT implementation for tax administration in various States of the country.

In view of the above, a team of Departmental officers has visited Gujarat Commercial Taxes for study of system and IT enablement of Tax administration.

Various teams are being formed for study of IT implementation in developed States like Karnataka, Maharashtra and Tamil Nadu. Based on the study of the States, we would be able to assess ourselves and will move towards to the best practices adopted by other States on task basis.

In continuation to it, a team is visiting Commercial Taxes, Maharashtra in the first week of February, 2010 under the leadership of Additional Commissioner (VAT&IT). The scope of visit would be study of e-Services and steps taken for strengthening of the Database for the taxpayers of the State. Updated Master database of a dealer is most important task for implementation of IT system for Tax Administration.

The major thrust of the Department is to strengthen Master Data of dealer through collection of information online. An active participation of dealer, Tax Practitioner, advocates and Chartered Accountants is requested to achieve error free Master Database of dealers of the State. The modality of the implementation of this activity is being devised and will be refined based on the best practices adopted by Maharashtra State prior to initiate.

I hope that in the interest of a dealer as well as Department the participation this activity would be ensured by the stakeholders.

In last I again submit my best wishes to the dealers and the readers of this e-Chronicle on the occasion of New Year 2010.

(B.N.Sharma)

## Highlights

### e-Rajasthan Award 2009

➤ Rajasthan VAT IT project has been awarded for best implementation of Government to Business (G2B) initiative for the 2009 in both the categories as under-

➤ Best Jury Award in e-Rajasthan Summit held in Jaipur on 18th December 2009.

➤ Best users choice award based on voting through website of e-Rajasthan Summit

➤ Department is on the way of providing facility of Central Return Counter at Jhalana Doongari for submitting returns centrally very soon.

➤ A team of Departmental officers under the leadership of Sh. Har Sahay Meena, IAS, Addl. Commissioner (VAT & IT) will visit Commercial Taxes Department, Maharashtra in the first week of February, 2010, for study of IT implementation in Maharashtra for Tax Administration

# Happy New Year 2010

Patron  
B.N.Sharma, IAS  
Commissioner

Editor  
Har Sahay Meena, IAS  
Addl. Commissioner

Editorial Board  
V.K. Sharma, ACCT(Tax)  
Ramesh C. Sharma, ACP



# Important Decisions

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**Question 7: How will GST benefit the common consumers?**

Answer: As already mentioned in Answer to Question 3, with the introduction of GST, all the cascading effects of CENVAT and service tax will be more comprehensively removed with a continuous chain of set-off from the producer's point to the retailer's point than what was possible under the prevailing CENVAT and VAT regime. Certain major Central and State taxes will also be subsumed in GST and CST will be phased out. As a result the net burden of indirect taxes on the cost-price of the goods, will in general, fall under GST. It is through the reduction of tax burden on price of goods that the GST will be beneficial to the consumers.

**Question 8: What are the salient features of the proposed GST model?**

Answer :The salient features of the proposed model are as follows:

- (i) Consistent with the federal structure of the country, the GST will have two components: one levied by the Centre (hereinafter referred to as Central GST), and the other levied by the States [hereinafter referred to as State GST]. This dual GST model would be implemented through multiple statutes (one for CGST and a separate statute for every state). However, the basic features of law such as chargeability, definition of taxable event and taxable person, measure of levy including valuation provisions, basis of classification etc. would be uniform across these statutes as far as practicable.
- (ii) The Central GST and the State GST should be

applicable to all transactions of goods and services except the exempted goods and services, goods which are outside the purview of GST and the transactions which are below the prescribed threshold limits.

(iii) The Central GST and State GST are to be credited to the accounts of the Centre and the States separately.

(iv) Since the Central GST and State GST are to be treated separately, in general, taxes paid against the Central GST shall be allowed to be taken as input tax credit (ITC) for the Central GST and could be utilized only against the payment of Central GST. The same principle will be applicable for the State GST.

(v) Cross utilization of ITC between the Central GST and the State GST would, in general, not be allowed.

(vi) To the extent feasible, uniform procedure for collection of both Central GST and State GST would be prescribed in the respective legislation for Central GST and State GST.

(vii) The administration of the Central GST would be with the Centre and for State GST with the States.

(viii) The taxpayer would need to submit periodical returns to both the Central GST authority and to the concerned State GST authorities.

(ix) Each taxpayer would be allotted a PAN-based taxpayer identification number with a total of 13/15 digits. This would bring the GST PAN based system in line with the prevailing PAN-based system for Income tax facilitating data exchange and taxpayer compliance. The exact design would be worked out in consultation with the Income-Tax Department.

(x) Keeping in mind the need of tax payers convenience, functions such as assessment, enforcement, scrutiny and audit would be undertaken by the authority which is collecting the tax, with information sharing between the Centre and the States.

### Profile of leading Tax Payer

#### Tata Steel

Tata Steel is a dealer registered in the Special Circle, Rajasthan. It deals in Iron & Steel. The last five years revenue figures are as follows:-

	(Rs. in Lacs)	
S.No.	Year	Revenue
1	2004-05	441.25
2	2005-06	504.28
3	2006-07	1257.75
4	2007-08	1515.97
5	2008-09	1978.59

Presently, Tata Steel is making payment of tax electronically and rarely defaults in payment of tax.

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