

Govt. of Rajasthan
Commercial Taxes Department



e-Services for Taxpayers of the State

Presentation by

Ramesh Sharma

ACP, Commercial Taxes Department

Ph.: 9982186929

e-mail: acphq@rajtax.gov.in



Agenda

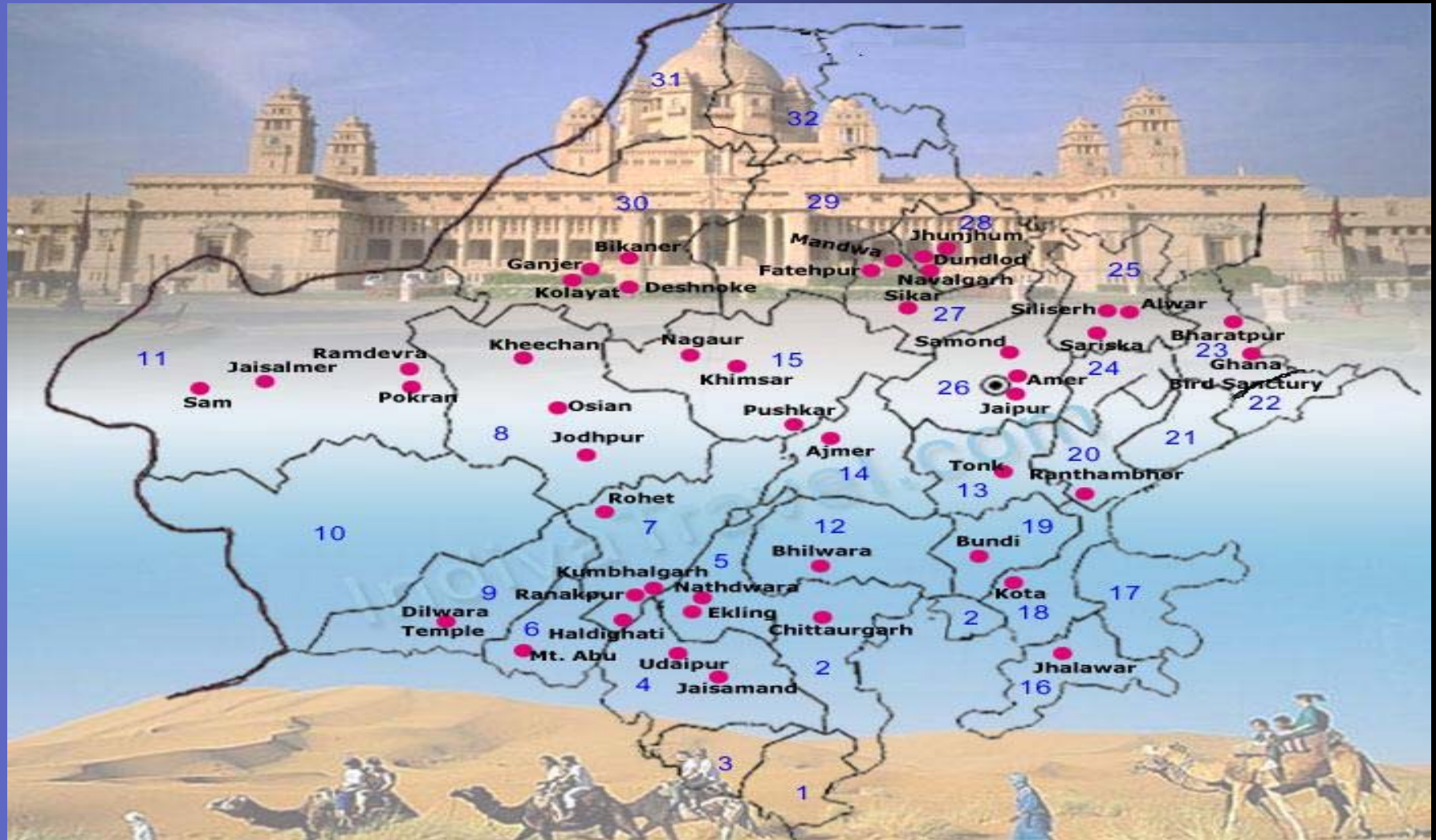
- ❖ **Commercial Taxes Department – An Introduction**
- ❖ **Service Delivery for Citizens**
- ❖ **E-Governance Objectives and Initiatives**
- ❖ **E-Services offered by the Department**
 - E-Registration
 - E-Forms VAT 47A/ VAT 49A
 - SMS/ IVRS Declaration for VAT 4/ VAT 49
 - E-Payment
 - E-filing of Return
 - E-Refund
 - E-Communication
 - E-Profile



Commercial Taxes Department

Rajasthan

An Introduction



“For the sake of welfare of the subject, he (the King Dilip) received taxes from them just as the sun extracts water in order to render it back a thousand fold”..Raghuvansha Mahakavyam



Responsibilities

- ❖ Collection and Monitoring of Tax Revenue for State
- ❖ Prevent Revenue Leakage
- ❖ Create an Environment for Voluntary Compliance
- ❖ Facilitate Trade for Industry and Businesses
- ❖ Streamline Business Processes and IT enable them
- ❖ Internal Capacity Building and Skill Development

Functions

- ❖ Registration of Dealers Liable to Pay Tax
- ❖ Receipt and Verification of the Returns and Challans Filed by Dealers
- ❖ Issue of Statutory Forms & Other Documents to Dealers
- ❖ Assessment of Dealers
- ❖ Preparation of Defaulters List, issue Notices and carry out Recovery Operations
- ❖ Enforcement Operations
- ❖ Monitoring of Incoming and Outgoing Goods



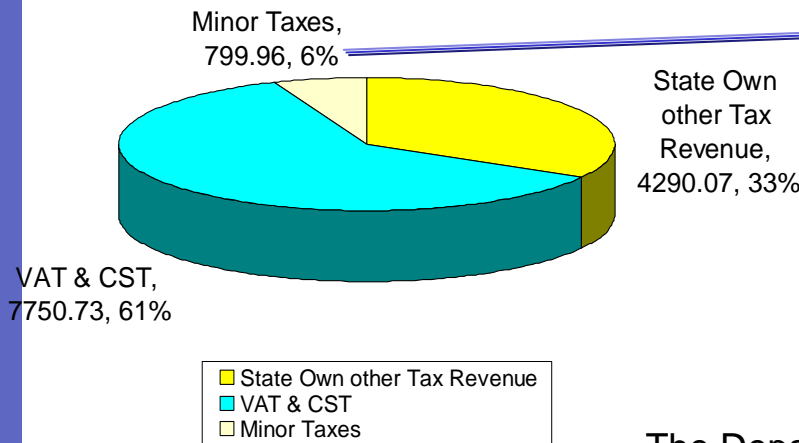
Citizen Services

- ❖ Issuance of Taxpayer Identification Number (TIN) and Registration Certificate to new individuals / business houses, etc.
- ❖ Issuance of Duplicate Registration Certificates to Dealers
- ❖ Issuance of Amended Registration Certificates to Existing Dealers
- ❖ Addition / Deletion of New Places of Business / Existing Places of Business, Commodities, Partners, etc.
- ❖ Issuance of Registration for Lump Sum / Composition Categories
- ❖ Collection of Taxes from Dealers
- ❖ Acceptance and Processing of Returns from Dealers – Quarterly / Annual
- ❖ Assessment of Tax Liability of Dealers based on Returns / Advance Tax Deposits
- ❖ Grant of Refund in case of excess tax payments
- ❖ Issuance of Statutory Forms to Dealers for Inter-State Trade

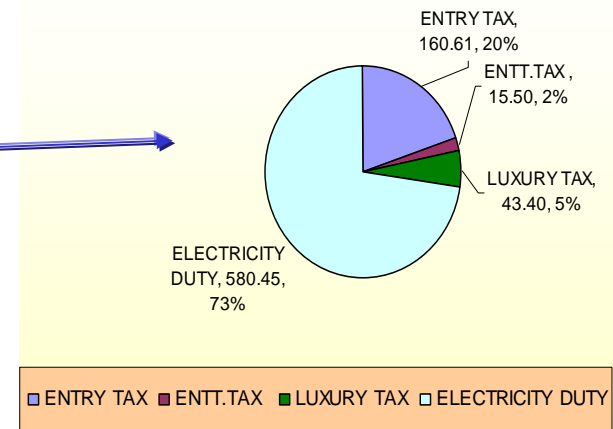


Contribution to State Revenue

(Rs. In Crores)



Bifurcation of Minor Taxes



- The Department is a major contributor to the State own Tax Revenue.
- State own Tax Revenue collection in Year 2007-08 was **Rs.12840.80** Crore whereas Revenue from Commercial Taxes (VAT & CST + Minor Taxes) is Rs **8550.73** Crores which is **67%** of State own Tax Revenue



E-Governance is **SMART** Governance

S- Simple

M- Moral

A- Accountable

R- Responsive

T- Transparent



***Welcome to the
Transition in
E-Governance of Tax Administration***

***Get Ready for Adding
“e” before your business
processes !!***



E-Governance Objectives and Initiatives



E-Governance Objectives

- ❖ Widening of Tax base & clearer tax segmentation
- ❖ Fostering voluntary compliance and better taxpayer services through better service delivery and effective communication strategy
- ❖ Tax payer facilitation
- ❖ Effective and efficient expenditure control
- ❖ Strengthening internal audit and control
- ❖ Improving integrity, fairness and transparency
- ❖ Increase levels of Automation & Integration
- ❖ Shared services and more efficient processes
- ❖ Improvement in management control systems



E-Governance Objectives for Taxpayers and Citizens

- ❖ Quick and Easy availability of Information from Commercial Taxes Department
- ❖ Reduction in number of visits to CTD Offices and Banks
- ❖ Better Quality of Service
- ❖ Single point of information dissemination – CTD Web Portal
- ❖ Bouquet of e-Services to Taxpayers of CTD – Facilities for making e-Payments, filing e>Returns, e-filing of declarations for inter-state goods movement, e-Communication, etc.
- ❖ Availability of Copies of CTD Administered Acts, Rules, Forms and Schedules on CTD Web Portal
- ❖ Availability of Notifications and Circulars related to various taxes on CTD Web Portal
- ❖ Extensive search facilities for Govt. and Department published Notifications, Circulars, Orders, Schemes, Incentives, etc. for public dissemination



Computerization in CTD – 1995-2006

- ❖ Registration and Payments Module for Sales Tax for all Offices of CTD
- ❖ Issuance of Computerized Registration Certificate since 2003
- ❖ Border Check-Post Management System (BCDMS)
- ❖ Online Monitoring of Vehicles Passing through the State
- ❖ Older Department Web Site (<http://www.rajtax.net>)
- ❖ Electronic Mail
- ❖ Taxpayer Information Exchange System (TINXSYS) Data Export (Manual)



E-Services offering by the Department

- ❖ **E-Registration** Facility for New Prospective Dealers
- ❖ **E-Payment** of Tax – VAT and CST
- ❖ **E- Returns** – VAT & CST
- ❖ **E-Forms** for Inter-State Goods Movement – VAT-47A for Goods Import and VAT-49A for Goods Export
- ❖ **SMS and IVRS** based declaration of Information for Inter-State Goods Movement (Imports and Exports)
- ❖ **E-Refunds** -Direct Credit of Money into Dealer Bank
- ❖ **E-Communication** Facility with Department (CTD)
- ❖ **E-Profile** on Web Portal Account
- ❖ **Note: Filing of E-returns has been made compulsory for following classes of dealers wef 27-Feb-09:**
 - (a) Those who are registered under Companies Act, 1956
 - (b) Those having annual tax liability > Rs 10 Lacs in last FY



Requirements for using e-Services

Service	What is required ?
E-Registration	<ul style="list-style-type: none"> ❖ Have a Computer, Printer, Scanner and Internet Connection ❖ Affidavit as per law that needs to be scanned & uploaded alongwith e-form submission
VAT-47A and VAT-49A	<ul style="list-style-type: none"> ❖ Have a Computer, Printer and Internet Connection ❖ Get registered on CTD Web Portal (One time Sign-Up)
E-Payments	<ul style="list-style-type: none"> ❖ Have a Computer, Printer and Internet Connection ❖ Get registered on CTD Web Portal (One time Sign-Up) ❖ Have an Internet Banking Account in SBBJ or SBI
E-Filing of Returns	<ul style="list-style-type: none"> ❖ Have a Computer, Printer and Internet Connection ❖ Get registered on CTD Web Portal (One time Sign-Up) ❖ Digital Signature from one of the 7 Certifying Authorities in India (In case want to file Return with digital signature)
E-Refund	<ul style="list-style-type: none"> ❖ Have a Computer and Internet Connection Sign-up on CTD Web Portal using your TIN ❖ Should know bank's branch IFSC code and have E-Mail Id.



Benefits from E-Services- WIN-WIN for Dealers/ Citizens

- 1. Multiple Service Delivery Channels for Taxpayers**
 - CTD Office, Taxpayer Office, Taxpayer Residence, Tax Consultants Offices
- 2. Virtual Single Window System for Taxpayers of entire State**
- 3. Increased Service time Window for dealers to 24x7**
 - No more government office time applicable for submission
- 4. Reduced Cost of Compliance for dealers – Time and Cost**
 - No more standing in queue, any time submission
 - No more stack of papers, no more multiple copies of returns
- 5. Location Independent for compliance**
 - Just a click away, from any where internet access
- 6. Faceless Services adding too Transparency**
 - Reduced person dependency
- 7. VAT Portal to work as mentor for dealer**
 - what, how, when ... dealer friendly guide for dealers and practitioners for VAT regime



Benefits from E-Services- WIN-WIN for Department

- 8. Reduced Cost of Collection for each Rupee collected**
 - less time to reconcile, no follow-ups, prompt collection
- 9. Real time complete data**
 - latest positions of tax collections
 - Correct information exchange
 - Improved efficiency
- 10. Opportunity for process improvement**
 - With data being available, no. of manual checks can go down
 - Process can get streamlined



E-Registration

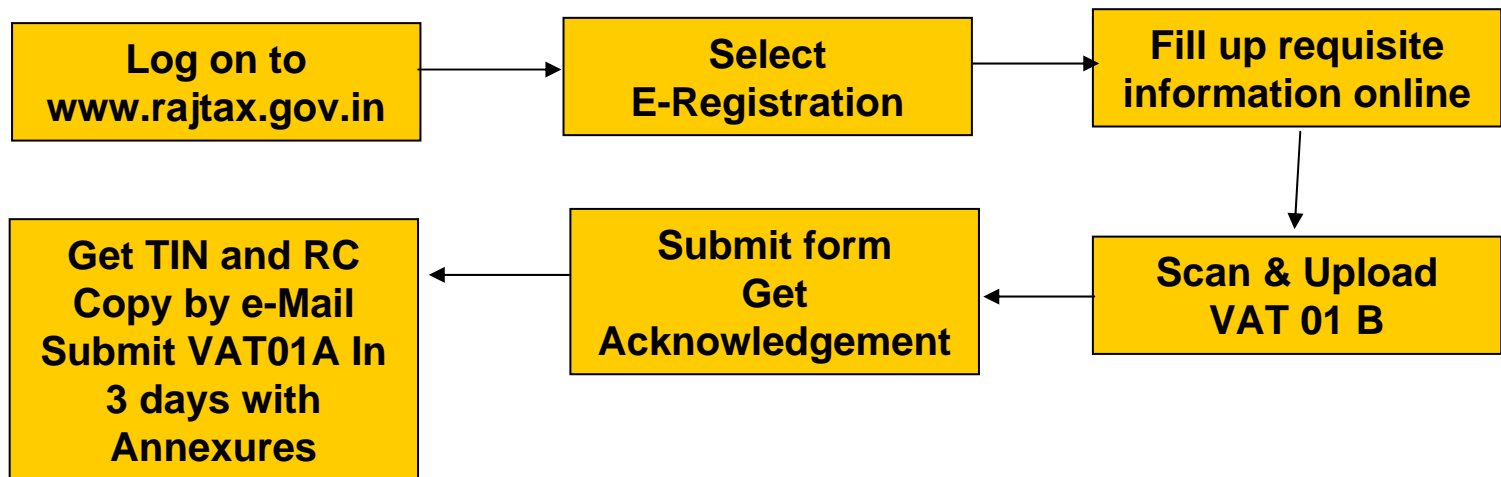
- First step to start a business is getting registration from Commercial Taxes Department
- Registration is available through single windows across the State within 24 Hrs.
- Rajasthan is the only State to provide Registration in 24 Hrs.
- Now for new registration, a new business man need not to visit Departmental single windows also
- A new **virtual single window for State** has been opened for registration which is available anywhere & anytime



E-Registration

- Prospective Dealers can apply on-line on CTD Web Portal.
- Application are reviewed in RajVISTA by Registration Authority (R/A)
- TIN & Registration Certificate (RC) are emailed to Dealer within 24 hours by R/A

Process





E-Forms- VAT 47A/ VAT 49A

Present System

1. For Inter State trade declaration of goods under movement is mandatory for all taxable commodities
2. Presently VAT 47 for import and VAT 49 for export is being used by the dealers
3. The dealers need to purchase Form Booklets from the Department as and when required.
4. After completion of transaction the dealers need to submit used forms to the Department/ account of use of the forms along with the returns



E-Forms- VAT 47A/ VAT 49A

1. To facilitate the dealers, Department has provided a facility to file their declaration for inter-state goods movement online
2. In this case no need of purchasing VAT-47 and VAT-49 forms
3. No need of submitting its account and used forms to the Department

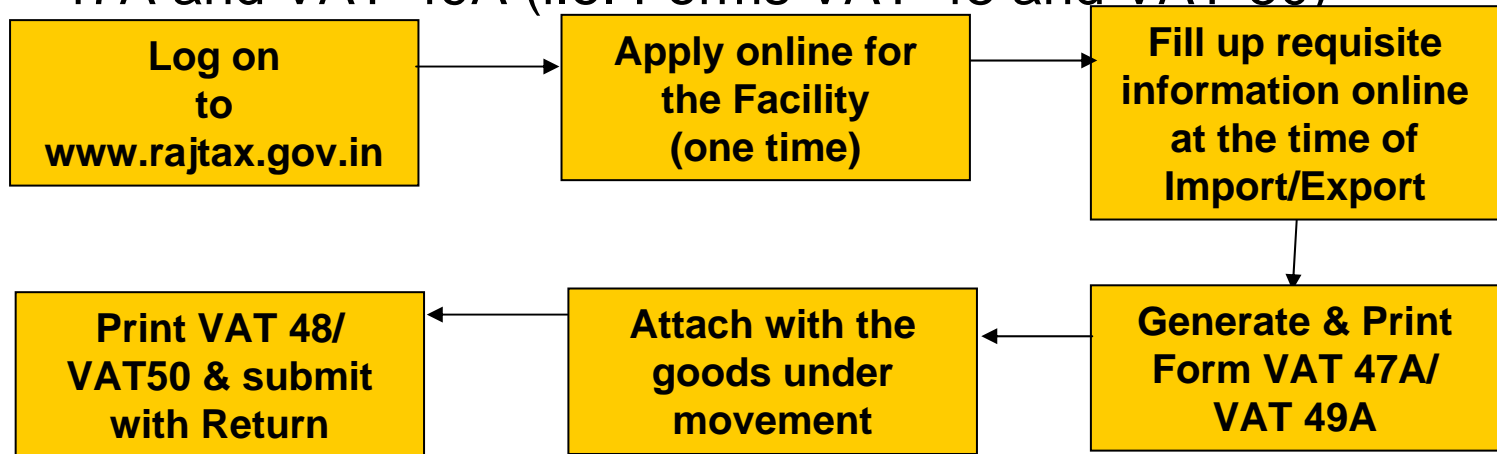
Benefits

1. Quick form filing and submission process
2. Auto generation of Statement of Utilization of Forms VAT-47A and VAT-49A (i.e. Forms VAT-48 and VAT-50)



E-Forms- VAT 47A/ VAT 49A

1. Dealer can now avail the facility to file their declaration of inter-state goods movement online
2. In this case no need of purchasing VAT-47 and VAT-49 forms
3. No need of submitting its account and used forms to the Department
4. Auto generation of Statement of Utilization of Forms VAT-47A and VAT-49A (i.e. Forms VAT-48 and VAT-50)





SMS/ IVRS based declaration system

What is SMS/IVRS based declaration system?

1. VAT 47/ VAT 49 is being used for inter state transaction declaration
2. Presently VAT 47/ VAT 49 must be attached with the goods in movement
3. To facilitate the dealer Department introduced SMS/IVRS based declaration system for these forms
4. In this case no need to attach the form with goods
5. Information of VAT 47/ VAT 49 is to be send to the Department through SMS/ IVRS on designated numbers.
6. The filled form should be submitted to Department



SMS/ IVRS based Declaration System

The Department has introduced SMS/IVRS based declaration facilities for VAT 47/ VAT 49 to all its dealers.

Process

- Dealers need to provide their Landline (for IVRS)/ Mobile Numbers (for SMS) for using the IVRS/SMS for the declaration through web portal
- If dealer is existing e-Services user then he have to update the contact details using the “Update Contact Details for SMS/IVRS Services” facility.
- If dealer is new user then he/she have to provide phone numbers at the time of sign up for e-services

SMS

Type an SMS as follows: <VAT47/VAT49> <Form No.> <Invoice No.> <Invoice Date> <Invoice Value> <Vehicle No.>

Send SMS to : **94133-30114 or 94133-30115.**

Get a unique acknowledgment number (UID)

Write on the invoice goods under movement.

Show this UID at the time of checking on road

Submit the original form VAT-47 / VAT-49 to the office along with the UID in both the cases

IVRS

Dial **2227255** for declaration.

Provide information of VAT Form Type, VAT Form Number, Invoice Number, Invoice Date, Invoice Value, Vehicle Number – Last 4 Digits as asked in the menu by the pre-recorded voice.

Get a unique acknowledgment number (UID)

Write on the invoice goods under movement.

Show this UID at the time of checking on road



E-Payment of Tax

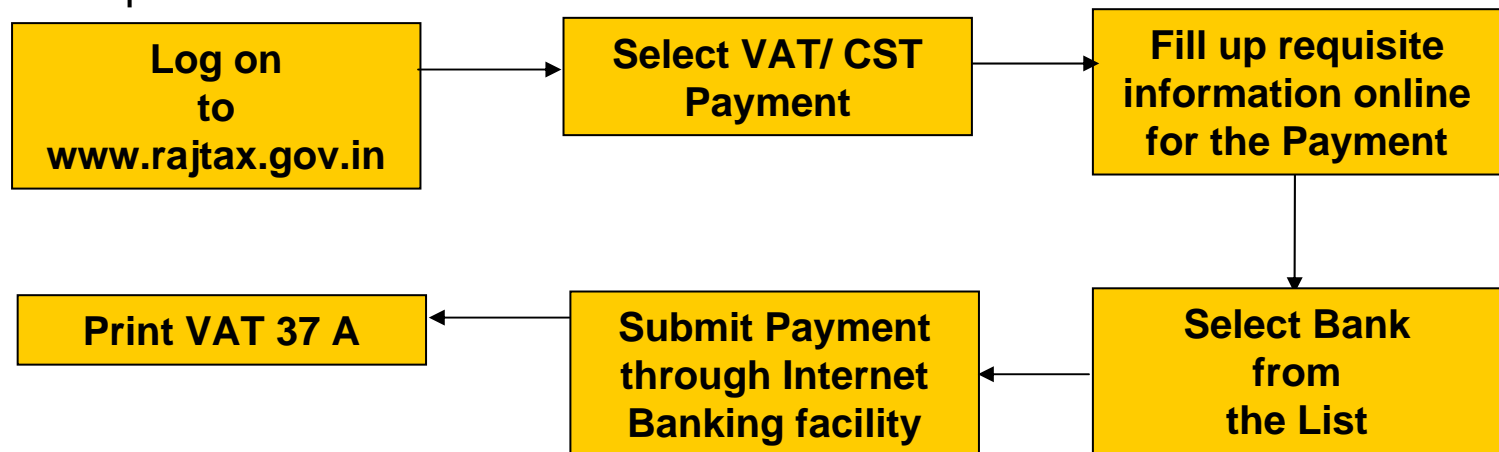
What is e-Payment ?

1. e-Payment is payment carried out electronically using internet banking facility of your bank.
2. The details of tax payment like your name, assessment period, tax amount, etc. are filled up on-line and then using the internet banking facility, the tax amount is debited from your account and credited with Govt.
3. The receipt for this payment is generated electronically upon successful completion there itself.



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E>Returns

What is e-filing ?

1. e-Filing is filing your returns electronically on the web portal. Return documents are prepared in a pre-defined format and then uploaded on the web portal.

What are the advantages of e-Filing of Return ?

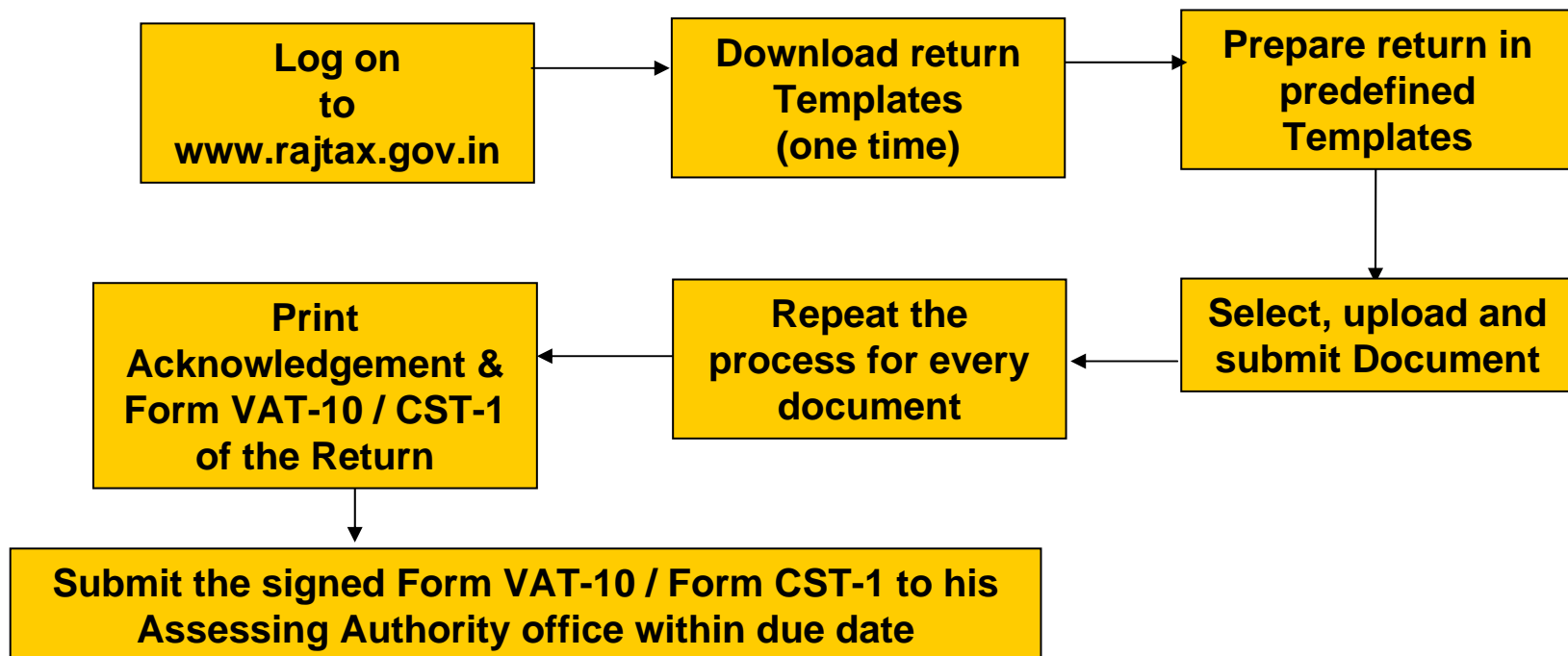
1. Quick Process
2. Savings in Time and Cost
3. Anytime and Anywhere filing facility- Uniform, single point of filing all compliance related information without location constraints
4. Available on 24X7 basis
5. Reduction in paper-work



E-Filing of Returns – Without Digital Signature

e-Return is filing your returns electronically through the web portal. Return documents are prepared in a pre-defined format and then uploaded on the web portal.

Process

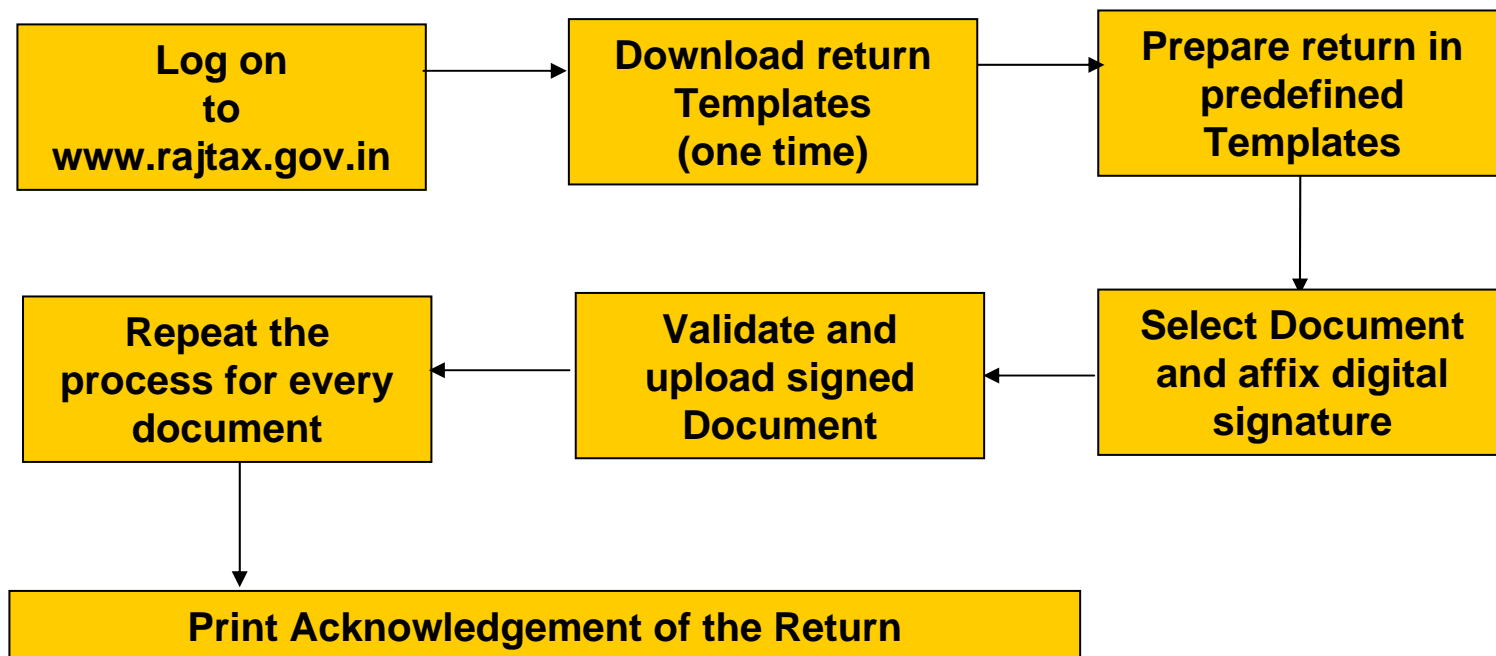




E-Filing of Returns – With Digital Signature

e-Return is filing your returns electronically through the web portal. Return documents are prepared in a pre-defined format, digitally signed and then uploaded on the web portal.

Process





E-Refund

What is e- Refunds?

- e-Refund is refund carried out electronically.
- The details of refunds like your name, assessment period, refund amount, etc. are filled up on-line in prescribed form.
- After approval of refund request by the concern authority the refund amount will credited in your bank account

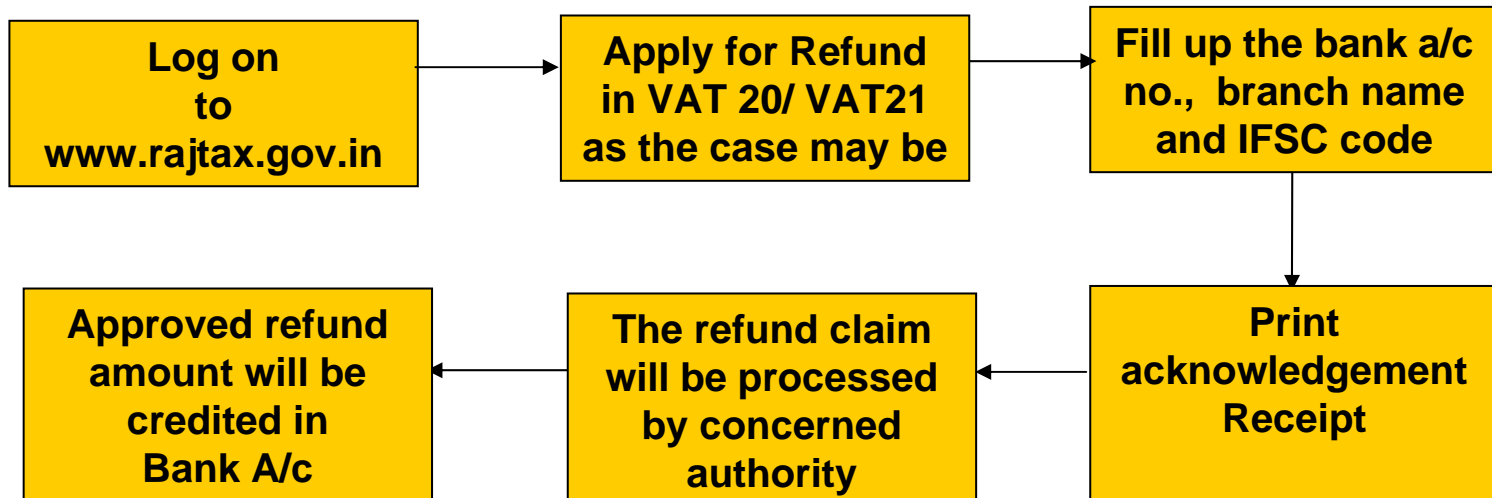
What are the advantages of e- Refunds?

- Quick Process
- No need to physically go to the bank
- No need to physically go to the CTD Office
- Savings in Time and Cost
- Anytime and Anywhere refund facility
- Available on 24X7 basis



E-Refund

Now dealer can claim refunds electronically. The details of refund claims like your name, assessment period, refund amount, etc. are to be furnished on-line in prescribed form. (VAT 20/ VAT 21). After processing of refund request and approval by the concerned authority, the refund amount will be credited in your bank account





E-Communication

What is e- Communication?

- e-Communication is a two way messaging system.
- The dealer can submit queries/ suggestions through messaging system available on e-Services login.
- The message can be sent to the Admin of Website
- The reply is being provided by the Department at the earliest
- The information of e-Payment, e>Returns and e-Forms is being provided to the dealer message box

What are the advantages of e- Communication?

- No need to physically go to the Department for queries
- Savings in Time and Cost
- Anytime and Anywhere facility
- Available on 24X7 basis



E-Profile

What is e- Profile?

- The dealer can see his/her details available with the Department
- The dealer can also see the payments made by him/ her as VAT/ CST
- The dealer can also see the status of returns filed
- The details of other activities like old arrears, anti evasion activities, appeals, Assessment will also be available on the e-Profile



Thank you