

APPENDICES

Appendix-I
(Ref: Para-1.8)
Action taken on recommendations

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
2012-13	Efficiency of the administration of Value Added Tax in West Bengal	5	Establishing a system by issuing departmental instructions to coordinate with other departments/within the department on information available with them, so as to bring eligible unregistered dealers into the tax net and to prevent tax evasion by registered dealers;	STDS (Sales Tax Deducted at Source) / TCS (Tax Collection at Source) has been introduced and integrated with IFMS (Integrated Financial Management System) of the Government of West Bengal.
			Instituting an effective surveillance system so as to curb business of dealers with cancelled registrations;	Validation existed so that no ITC (Input Tax Credit) could be claimed against cancelled registrations.
			Taking initiative for recovery proceedings, raising demand in modified appeal cases and disposing of the seized materials to avoid delays in realisation of revenue,	New e-Anti Evasion Module had been introduced for this purpose.
			Maintaining a database of the dealers identified as persistent tax evaders by the preventive wings of the department; and	
			Maintaining scrutiny register and providing a working manual for streamlining the functioning of the IAW (Internal Audit Wing).	No separate scrutiny register was maintained. Strong liaison with CAG was maintained. All records of bilateral meeting with CAG were kept computerised.
2013-14	Assessment Levy and collection of Value Added Tax from works contractors	3	Establishing system of utilising intra-departmental data to bring all eligible works contractors into the tax net;	Maintained by STDS Cell.
			Developing coordination between the STDS cell and Charge offices for cross verification of data in respect of payments disclosed in TDS certificate by contractees with CTP (Contractual Transfer Price) disclosed by dealers in their returns to prevent evasion of tax;	Already introduced in IMPACT (Information Management for Promotion of Administration in Commercial Taxes).
			Making provisions like prescribing interest/late fee or imposing penalty to check delayed remittance of TDS and delayed furnishing of TDS certificates and scroll by contractees.	Reply not furnished.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status										
2013-14	Administration of taxes under various Acts by Directorate of Agricultural Income Tax in West Bengal	7	Establishing a system to mandatorily coordinate with different Departments, local bodies and other sources and exchange relevant information so as to bring eligible tax payers into the tax net.	All attempts were made by the officers of the erstwhile Directorate of Agricultural Income Tax, West Bengal to enlist a system of coordination with different departments, Local Bodies systematically and exchange relevant information to bring maximum number of tax payers into the tax net under the aforesaid Acts till 30 June, 2017.										
			Timely initiation of recovery proceedings and evolving a mechanism to monitor compliance of Appellate orders for efficient tax administration.	The Deputy Commissioners, in charge of different districts had been directed to monitor the recovery proceedings with time frame and for early compliance of appellate orders at the level of Assessing Officers.										
			Making the definition of luxury more inclusive in the tax.	Not relevant at present.										
			Widening the scope of taxation under the Bengal Amusement Tax Act 1922, on complimentary tickets of commercialised entertainment/sports events.	Not relevant at present.										
			Ensuring timely assessment of taxes under the West Bengal Entertainment-cum-Amusement Tax Act, 1982 and the Bengal Amusement Tax Act, 1922.	Officers had been directed to complete all pending assessments under these Acts by 31 October, 2018. 85 per cent of pending assessments had already been completed till date.										
			Contemplating provisions in the Bengal Amusement Tax Act, 1922 for levy of interest.	Not relevant at present.										
			Establishing an effective internal audit wing and formulating the office procedure manual to ensure that various provisions of the Acts and Rules are efficiently administered for effective tax administration.	At present there is an Internal Audit Wing of the erstwhile Directorate which is still functioning. Steps were being taken to streamline the proper functioning of the Internal Audit Wing.										
2014-15	System of Assessment under Value Added Tax	5	Using IT tools to bring potential tax assesses into tax net by utilising information in respect of transactions of unregistered dealers available in returns.	<p>Transactions of unregistered dealers and also captured in DAW (Data Analysis Wing) reports and such reports where transactions of unregistered dealers were a part had effected collection amounts as under:</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>in crore (₹)</th> </tr> </thead> <tbody> <tr> <td>2013-14</td> <td>6.35</td> </tr> <tr> <td>2014-15</td> <td>131.35</td> </tr> <tr> <td>2015-16</td> <td>50.79</td> </tr> <tr> <td>2016-17</td> <td>204.97</td> </tr> </tbody> </table>	Financial Year	in crore (₹)	2013-14	6.35	2014-15	131.35	2015-16	50.79	2016-17	204.97
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			Introducing validation checks in Department's IT system for example-application of correct rates of tax in returns, payment of tax on sale of taxable goods in VAT returns in Form-14, proper fields in returns to verify claims of sales returns, calculation of interest and carry forward of ITC to avoid leakage of revenue.	Practical validation was already there in the system.										
			Taking steps for compulsory use of information available in IMPACT database by the AAs for cross-verification of information/data to ensure accurate assessments and due payment of tax.	The assessment was done through the system only and therefore the information of IMPACT was compulsorily seen and used.										
			Increasing number of returns/assessments for audit by IAW,	IAW was busy with settlement of pending IRs and DPs.										
			Making the DAW (Data Analysis Wing) of the department more effective by sharpening its control over unauthorised ITC claims.	DAW had been efficient and relentless in sharpening its control over unauthorised ITC claims DAW mismatch reports had effected collection amounts as follows: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Financial Year</th> <th>in crore (₹)</th> </tr> </thead> <tbody> <tr> <td>2013-14</td> <td>31.44</td> </tr> <tr> <td>2014-15</td> <td>10.82</td> </tr> <tr> <td>2015-16</td> <td>59.43</td> </tr> <tr> <td>2016-17</td> <td>9.31</td> </tr> </tbody> </table>	Financial Year	in crore (₹)	2013-14	31.44	2014-15	10.82	2015-16	59.43	2016-17	9.31
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2014-15	Assessment and collection of revenue from minor minerals	4	Vesting powers of fixing rates and collection of revenue from various minor minerals, as far as possible, in one department.	As per current system the Industry, Commerce and Enterprises Department administered the matter related to fixing of various rates of minor minerals and the collection was carried out through the office of the Collector of the respective districts.										
			Making specific provisions in MPIMTS {Minerals (Prevention of Illegal Mining, Transportation and Storage)} Rules regarding inspection and checking of minor minerals at the place of excavation.	The matter required concurrence of the erstwhile Commerce & Industries (C&I) Department, Government of West Bengal. This Department had already requested the erstwhile C&I Department in this regard.										
			Framing specific provisions for cross-verification of data relating to royalty/cess with data of other executing agencies.	This was under consideration of the Government. The development in this regard would be informed accordingly.										

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			Building a database of mining leases granted to monitor expiry of lease and initiate action for renewal/grant of fresh leases.	This had already been prepared at the District Level.
2015-16	Assesment, Levy and Collection of Excise Duty & Fees of the year 2015-2016	4	<p>Making provisions for late fees in Tourist Lodge Licensing Rules;</p> <p>Making collection of renewal fee from the licensees who have been given permission to sell packaged foreign liquor in uniformity with “OFF” shop licenses;</p> <p>Prescribing a limit in time taken by the Department for processing the application for approval of change in management;</p>	<p>Perspectives of providing licenses to the tourist lodges were different from private bar and restaurants. The tourists’ lodges were being provided licenses largely to promote tourism in the State. The application fees and the IGFs for tourist lodges were also different from normal bars and restaurants. Therefore, the provisions for late fees had not been kept in the Tourist Lodge Licensing Rules.</p> <p>The licenses for opening new off shop was last issued in the year 2005. It was found that in many places within the state the distance between two off shops was huge and for the lack of convenience the chances of consuming or selling of illicit liquors were also increasing. To prevent selling and consumption of illicit liquor, government took a policy to allow the on shops to sell the sealed bottle from their outlets. This was not a separate license to the on shop holders but it was a permission to sell sealed bottle in addition to their normal business.</p> <p>Setting of time limit was not possible as lots of process documents etc. were involved in approving change in managements. Moreover, the proposal had to move through different stages of the administration. The Government revenues were being remitted as soon as the approval was granted; so there was no loss of Government revenues due to procedural delays. However, steps had been taken to dispose off all the cases within a short period.</p>

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			Instituting a system of its own for identification of the star category of hotels.	Henceforth the category of the hotels would be verified before issuing license and renewal.
2016-17	Land Revenue receipts in West Bengal	5	Maintaining the Register-I and Tenants' Ledger (Register-II) immediately through e-Bhuchitra, to watch the updated position of tenant-wise demand, collection, arrear etc. and to initiate certificate proceedings against the big defaulters;	Assessment of the land revenue through e-Bhuchitra would require an amendment of Section 23/24 of WBLR (West Bengal Land Reforms) Act, 1955. Appropriate action was being taken accordingly.
			Fixing an appropriate time limit for renewal of long term lease cases, settlement of Government land with unauthorised occupiers, transfer of Government land to different body corporate, Central Government etc.;	The long term leases were being renewed and this was an ongoing process.
			Taking steps for resumption of excess land held by mills, factories etc. and entire land for closed mills, factories, sale, mutation, etc.;	Steps were being taken in terms of the West Bengal Land Reforms Amendment Act, 2017 and Rules thereof. This would ensure proper documentation of 6(3) land as well.
			Conducting regular field survey to update the record of Government land, Government water bodies, etc. in the prescribed registers and monitoring the registers regarding use of the same frequently;	This was being carried out by the District Collectors.
			Taking steps for recovery of land revenue from the land under possession of different development Authorities.	Development Authorities i.e. HDA (Haldia Development Authority) and DSDA (Digha Shankarpur Development Authority) were liable to pay land revenue. The DL&LROs had already been instructed to issue demand notices for collections of dues.

The following Departments did not furnish current status in respect of action taken on the recommendations of reviews/Performance Audits featured in the last five years' Reports as mentioned as below:-

Name of the department	Year of Audit Report	Name of the Performance Audit
Finance	2012-13	Evasion of Stamp Duty and Registration Fees
	2015-16	West Bengal State Lotteries

Appendix-II
(Ref: Para-1.9)

Units planned and audited in 2017-18

Category/Nature of Audit	Total number of units	Number of units planned for audit	No. of units audited
Value Added Tax			
Sales Tax/VAT units consisting of Corporate Division; DCT; Charge offices; Cess on Petrol, diesel etc. and Check Posts	108	49	49
Other receipts			
State Excise (Receipt cum expenditure)	38	15	17
Stamp Duty and Registration Fees including Non-Judicial Stamp(Receipt cum expenditure)	285	65	65
Motor Vehicles Tax	28	16	16
Amusement Tax	21	06	06
Profession Tax	29	16	16
Land Revenue	23	01	01
Minor Minerals and Mining Receipts	29	10	10
Electricity Duty	21	0	0
Departmental Receipts	1	0	0
Total	583	178	180

Appendix - III
(Ref: Para No.4.4.9.1)
(Areas included in the Haldia Planning Area)

Notification No. of the Urban Development Department and date	Name of Block	Name of Gram Panchayats
1874-T&CP/1R-6/80 dated 17.03.1980	Sutahata	Joynagar, Horekhali, Guaberia, Kukrahati, Chaitanyapur, Asadtalia
	Haldia	Debhog, Chakdwipa, Baruttarhingli, Deulpota
	Mahishadal	Lakshya - I, Lakshya - II, Betkundu
354-T&CP/C-2/2L-7/2001(I) dated 16.02.2004	Mahishadal	Gopalpur, Amritberia
	Nandakumar	Bhabattarhat Purba, Kumarara, Kalyanpur
	Nandigram - I	Bhekutya, Daudpur, Gokulnagar, Haripur, Kalicharanpur, Kendamari, Mohammadpur, Nandigram, Shamshabad, Sonachura
	Nandigram - II	Amdabad - I, Amdabad - II, Bayal - I, Bayal - II, Birulia, Khodambari - I, Khodambari - II
288-T&CP/C-2/2L-7/2001 dated 13.02.2013	Panskura - I	Mysora, Keshapat, Gonindanagar, Panskura - I, Pratappur -II, Ghoshpur, Haur, Chaitanyapur - I, Chaitanyapur - II, Radhaballavchak, Purusottampur, Raghunathbari, Khandakhola
	Kolaghat	Brindabanchak, Siddha - I, Siddha - II, Khanyadihi, Baishanabchak, Gopalnagar, Kola - I, Kola - II, Amalhand, Pulsita, Sagarbarh, Bhogpur, Deriachak
	Tamluk	Nilkunrhi, Bishnubar - I, Bishnubar - II, Pipulbei - I, Pipulberia -II, Uttar Sonamui, Padumpur - I, Padumpur -II, Anantapur - I, Anantapur - II, Srirampur - I, Srirampur - II
	Sahid Matangini	Santipur - I, Santipur - II, Kharui - I, Kharui - II, Balluk -I, Balluk - II, Kakharda, Dhalhara, Raghunathpur - I, Raghunathpur - II
	Moyna	Gokulnagar, Srikantha, Tilkhoja, Moyna-I, Moyna - II, Paramanandapur, Ramchak, Gojina, Bakcha, Naichanpur -I, Naichanpur - II
	Chandipur	Jalpai, Chowkhali, Ishwarpur, Brindabanpur - I, Brindabanpur - II, Nandapur Barghuni, Dibakarapur, Usmanpur, , Brajalalchak, Kulberia
	Nandakumar	Dakshin Narikelda, Bargodagodar, Kumarchak, Chak Simulia, Saoraberia Jalpai - I

Appendix-IV
(Ref: Para-6.3.6.1 & 6.3.7)

Specific rate of PT for persons engaged in profession mentioned in the sl.no.3 of the Schedule

Sl. No.	Annual gross turnover or annual gross receipt in the preceding year or part thereof (₹)	Rate of tax (₹)
i)	Not more than 5,00,000	Nil
ii)	Above 5,00,000 but not exceeding 7,50,000	300 per annum
iii)	Above 7,50,000 but not exceeding 25,00,000	600 per annum
iv)	Above 25,00,000 but not exceeding 50,00,000	1,200 per annum
v)	Above 50,00,000	2,500 per annum

Appendix-V

(Ref: Para-6.3.7)

Specific rate of PT for persons engaged in profession mentioned in the sl.no. 2 of the Schedule.

Sl. No.	Annual gross income in the preceding year (₹)	Rate of tax (₹)
i)	Not more than 60,000	Nil
ii)	Above 60,000 but not exceeding 72,000	480 per annum
iii)	Above 72,000 but not exceeding 84,000	540 per annum
iv)	Above 84,000 but not exceeding 96,000	600 per annum
v)	Above 96,000 but not exceeding 1,08,000	1,080 per annum
vi)	Above 1,08,000 but not exceeding 1,80,000	1,320 per annum
vii)	Above 1,80,000 but not exceeding 3,00,000	1,560 per annum
viii)	Above 3,00,000 but not exceeding 5,00,000	2,000 per annum
ix)	Above 5,00,000	2,500 per annum

Appendix-VI

(Ref: Para-6.3.8)

VAT Dealers whose ECs were cancelled

SL. No.	Name of the Charge Office	No. of dealers whose ECs were cancelled /No. of branches involved in cancelled ECs	VAT Returns filed in the subsequent periods after the date of cancellation of EC		No. of cases in which Taxable turnover shown in the returns
			Upto 1st Quarter of 2017-18	Upto 4th Quarter of 2016-17	
1.	Barrackpore	8/8	8	Nil	6
2.	Krishnanagar	4/4	2	Nil	Nil
3.	Shibpur	24/24	20	2	11
4.	Silliguri	27/30	22	5	8
5.	Srirampur	24/27	17	6	3
6.	Tamluk	10/12	7	1	1
Total		97/105	76	14	29

Appendix-VII

(Ref: Para-6.3.8)

Application of incorrect entry of Schedule in enrolment

Sl. No.	No. of enrolment	Applied for enrolment under nature of profession/ trade	Corresponding entry of the Schedule in which enrolled	Applicable for enrolment under nature of profession/ trade	Applicable entry of the Schedule
1.	17	Technical or professional consultants, Holders of permits granted or issued under the Motor Vehicles Act, 1988	2(d),(h)	Owners or occupiers or licencees or lessees of tutorial homes and training institutes of any description.	3(k)
2.	36	Dealers as defined under the West Bengal Sales Tax Act or WB VAT Act, Employers and/or Shopkeepers as defined in the West Bengal Shops and Establishments Act, Contractors, Partnership firms respectively.	3(a),(b),(e),(q)		