

# COMMERCIAL TAX DEPARTMENT

No.	Area	Recommendation
95.	Inspection of the business premises for VAT (Value Added Tax) registration	Publish a well-defined department's web site
96.		Design and implement a computerized system for identifying establishments that need to be inspected based on risk assessment
97.		Mandate online submission of inspection report within 24 hours to the Department
98.		Allow establishments to view and download submitted inspection reports of at least past two years
99.		Design and implement a system for computerized allocation of inspectors

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No.	Area	Recommendation
301.	Tax enablers	Ensure that users are provided assistance for e-filing at service centers
302.		Establish a helpline providing basic services and assisting users in preparing and filing returns
303.		Mandate that VAT refund payment should directly be paid into organization's account within 60 days
304.		Implement a system for risk based audit related to tax compliance
305.		Introduce a system for advance tax ruling for State level taxes on the lines of Income Tax Act
306.		Publish forms relating to information captured at check posts and make them available online
307.		Phase out static check posts and implement random checking by mobile squads
308.		Ensure that the provision for uploading way bill/forms is available on the department's website
309.		Provide green channel facility i.e. no checking of documents at the check post if the requisite information is provided in advance except checking of weight if required
310.	Registration for Value Added Tax (VAT)	Publish information about the procedure and a comprehensive list of documents required on the Department's web site
311.		Define clear timelines mandated through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application

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No.	Area	Recommendation
312.	Registration for Value Added Tax (VAT)	Design and implement a system that allows online application submission, payment, tracking and monitoring without the need for a physical touch point for document submission and verification and mandate that all applications are submitted online
313.		Ensure that the system allows user to download the final signed approval certificate from the online portal.
314.		Allow third parties to easily verify the approval certificates in the public domain of at least past two years
315.	Registration for Central Sales Tax (CST)	Publish information about the procedure and a comprehensive list of documents required on the Department's web site
316.		Define clear timelines mandated through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application
317.		Design and implement a system that allows online application submission, payment, tracking and monitoring without the need for a physical touch point for document submission and verification and mandate that all applications are submitted online
318.		Ensure that the system allows user to download the final signed approval certificate from the online portal.
319.		Allow third parties to easily verify the approval certificates in the public domain of at least past two years
320.	Registration for Profession Tax	Publish information about the procedure and a comprehensive list of documents required on the Department's web site
321.		Define clear timelines mandated through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application
322.		Design and implement a system that allows online application submission, payment, tracking and monitoring without the need for a physical touch point for document submission and verification and mandate that all applications are submitted online
323.		Ensure that the system allows user to download the final signed approval certificate from the online portal.

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No.	Area	Recommendation
324.	Registration for Profession Tax	Allow third parties to easily verify the approval certificates in the public domain of at least past two years
325.	Registration for Entry Tax	Publish information about the procedure and a comprehensive list of documents required on the Department's web site
326.		Define clear timelines mandated through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application
327.		Design and implement a system that allows online application submission, payment, tracking and monitoring without the need for a physical touch point for document submission and verification and mandate that all applications are submitted online
328.		Ensure that the system allows user to download the final signed approval certificate from the online portal.
329.		Allow third parties to easily verify the approval certificates in the public domain of at least past two years
335.	Registration for Luxury Tax	Publish information about the procedure and a comprehensive list of documents required on the Department's web site
336.		Define clear timelines mandated through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application
337.		Design and implement a system that allows online application submission, payment, tracking and monitoring without the need for a physical touch point for document submission and verification and mandate that all applications are submitted online
338.		Ensure that the system allows user to download the final signed approval certificate from the online portal.

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No.	Area	Recommendation
339.	Registration for Luxury Tax	Allow third parties to easily verify the approval certificates in the public domain of at least past two years
340.	Online filing of returns	Design and implement a system for online filing of Value Added Tax (VAT)
341.		Design and implement a system for online filing of Central Sales Tax (CST)
342.		Design and implement a system for online filing of Profession Tax
343.		Design and implement a system for online filing of Luxury Tax
344.		Design and implement a system for online filing of Entry Tax
346.	Online tax payment	Design and implement a system for online payment of Value Added Tax (VAT)
347.		Design and implement a system for online payment of Central Sales Tax (CST)
348.		Design and implement a system for online payment of Profession Tax
349.		Design and implement a system for online payment of Luxury Tax

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No.	Area	Recommendation
350.	Online tax payment	Design and implement a system for online payment of Entry Tax
358.	Access to Information and Transparency Enablers	Implement a system whereby business entities are issued a single ID for all State taxes (VAT and CST, and PT, Entertainment Tax, Entry Tax and Luxury Tax where applicable)
359.		Mandate that the final VAT registration certification will be issued within at most one (1) working day from the date of submission of online application form
360.		Mandate that the final profession tax registration certificate (where applicable) will be issued within at most one (1) working day from the date of submission of online application form