

केन्द्रीय कर के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX

विशाखापतनम केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय
VISAKHAPATNAM CENTRAL GST COMMISSIONERATE

पत्तन क्षेत्र, विशाखपट्टणम- 530035 Port Area, Visakhapatnam – 530 035

Ph. No:0891-2562604

Fax No: 0891-2502451

E-mail: sptech-gstvskp@gov.in

C.No.IV/16/04/2012-(PF-VII)-Sevottam

Dated: 09th September, 2019

SEVOTTAM

INTERNAL AUDIT REPORT

Authorization: Commissioner's letter C.No.IV/16/04/2012-(PF-VII)-Sevottam dated 01st August, 2019.

Date of Audit: First week of September, 2019.

Auditors: Shri VGK Sarma, Superintendent of Central Tax
Shri Ch. Sandeep Raj, Inspector of Central Tax.

Sevottam Internal Audit of Visakhapatnam Central GST Commissionerate, Visakhapatnam, Hqrs. Office was undertaken during the first week of September, 2019. The review of the implementation, monitoring and service delivery was examined and evaluated. At Headquarters, the standards covered are:

- i) Acknowledging communication within seven days working of receipt;
- ii) Conveying decisions within 15 days of receipt of communication;
- iii) Return of non-relied upon seized documents within 30 days;
- iv) Acknowledge and dispose grievances within 30 days.

2. Consequent upon formation of Audit GST Commissionerate, the Standard of service pertaining to "advance intimation before taking up audit" has shifted to Audit GST Commissionerate.

3. Review of implementation:

3.1 This is the third Audit after the formation of GST Commissionerate. A systematic study of the Commissionerates' compliance with Sevottam standards was undertaken. The implementation of Sevottam at all sections of Headquarter Office was studied for the period from 01-10-2018 to 31-03-2019. The Section-wise statistical compilation is enclosed as **Annexure-A** (format as in SQM-3.4) and the Internal Audit Check List (SQM-4.3) is enclosed as **Annexure-B**.

3.2 Centralized IC Section: The entire process of recording and acknowledging the correspondence from citizens at Centralized IC section is excellent and is now simplified. All the acknowledgements were sent to the party within the time limit.

Suggestion: i) In the 'Subject' column, the complete details may be mentioned clearly as far as possible; (ii) In most of the cases, "Section Delivered To" column, it is mentioned "The Principal Commissioner/Commissioner", "ADC/Joint Commissioner" or "Asst. Commissioner". This is not correct. From the above Designation or from the signature of the receiving Officer in column No.9 of the Centralized IC Register, it is always not possible to identify the section to which the letter was delivered. Hence, it is advised that only the name of the section to be mentioned in the Column No.8 i.e., in "Section Delivered To" column.

3.3 Anti-Evasion Section: The overall performance of Anti-Evasion section is excellent. As per the Sevottam Centralized IC Register, 18 correspondences were received from Citizens which were related to Anti-Evasion section. Out of the same, 13 required no decision and only 5 required decision and the same were disposed off within the time period.

3.4 Adjudication Section: Most of the communications related to Sevottam pertain to this section only and issue relating to postponement of Personal Hearing or request for extension of time to reply to SCNs etc. Correspondence of this type requires a decision to be taken and communicated to the citizen.

As per the Sevottam standards adopted by the Dept., wherever a decision is required by the assessee, the same is to be replied within 15 days of receipt of the communication. However, due to the method of communicating the Hearing schedule, the section was of the view that there was no need to communicate the decision for extension/postponement on the individual requests of the assessee. Hence, it is felt that the request for postponement/extension may be replied to within the time limit at least by e-mail to the assessees.

Observation:

There were 26 Correspondences which are being received by AC Adjudication. The same were not entered in any Section register, as the same pertains to Divisional Adjudication cases allotted to Head Quarter's ACs.

3.5 Technical Section: As per Sevottam Centralized IC Register, 2 correspondences were received from Citizens which were related to Technical section. In all both the cases, the issues were disposed off as per Sevottam Norms wherever decision was required. It is felt that where arriving at a decision takes time, an interim reply may be communicated to the citizen.

3.6 CIU Section: As seen from the CPGRAMS Register available in CIU Section, 9 CPGRAMS complaints were received through online. Grievances were disposed of within the time period prescribed for grievances i.e., 30/60 days.

3.8 ARC Section: The overall performance of ARC section is satisfactory. As per Sevottam Centralized IC Register, 14 correspondences were received from Citizens which were related to ARC section out of which 9 entries were made in the register. Out of the 9, 1 required no decision and 8 required decision and they were disposed off within the time limit.

3.9 GST Cell: As per Sevottam Centralized IC Register, 31 correspondences were received from Citizens which are related to GST Cell. In all the cases, the issues were disposed off well in time.

4. Suggestion/Complaint Box: Suggestion/Complaint Box may be placed at the entrance lobby of the Commissionerate as per the Sevottam norms to obtain feedback from the citizens regarding the efficiency of the services being provided under Sevottam.

5. Suggestions for improvement:

- i) All Sevottam IC papers to be entered immediately after receiving the same from the Centralized IC Section to avoid missing entries;
- ii) A feedback form may be devised for collecting feedback form from each and every client to improve the quality of service of our Department and the same;
- iii) In cases where arriving at a decision is likely to take time, it is suggested that an interim reply may be communicated to the citizen as per Sevottam norms;
- iv) Display of posters on Sevottam at various points of contact to enhance awareness.

Encl: Annexure-A, B.

Yours faithfully,

V G K Sarma 9/03/2018

(V G K Sarma)

SUPERINTENDENT OF CENTRAL TAX

Copy submitted to:

The Assistant Commissioner of Central Tax,

Hqrs., (Tech.),

Visakhapatnam CGST Commissionerate, Visakhapatnam.



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पत्तन क्षेत्र, विशाखपट्टणम- 530035 Port Area, Visakhapatnam - 530 035

Ph. No: 0891-2562604 Fax No: 0891-2502451 E-mail: sptech-gstvskp@gcv.in
C.No.IV/16/04/2012-(PF-VII)-Sevottam Dated: 19th December, 2018

SEVOTTAM

INTERNAL AUDIT REPORT

Authorization: Commissioner's letter C.No.IV/16/04/2012-(PF-VII)-Sevottam dated 05th December, 2018.

Date of Audit: First and second week of December, 2018.

Auditors: Shri J. Praveen Kumar, Superintendent of Central Tax
Shri Swapan Kumar Das, Inspector of Central Tax.

Sevottam Internal Audit of Visakhapatnam Central GST Commissionerate, Visakhapatnam, Hqrs. Office was undertaken between first and second week of December, 2018. The review of the implementation, monitoring and service delivery was examined and evaluated. At Headquarters, the standards covered are:

- i) Acknowledging communication within seven days working of receipt;
- ii) Conveying decisions within 15 days of receipt of communication;
- iii) Return of non-relied upon seized documents within 30 days;
- iv) Acknowledge and dispose grievances within 30 days.

2. Consequent upon formation of Audit GST Commissionerate, the Standard of service pertaining to "advance intimation before taking up audit" has shifted to Audit GST Commissionerate.

3. Review of implementation:

3.1 This is the second Audit after the formation of GST Commissionerate. A systematic study of the Commissionerates' compliance with Sevottam standards was undertaken. The implementation of Sevottam at all sections of Headquarter Office was studied for the period from 01-02-2018 to 30-09-2018. The Section-wise statistical compilation is enclosed as **Annexure-A** (format as in SQM-3.4) and the Internal Audit Check List (SQM-4.3) is enclosed as **Annexure-B**.

3.2 Centralized IC Section: The entire process of recording and acknowledging the correspondence from citizens at Centralized IC section is excellent and is now simplified. All the acknowledgements were sent to the party within the time limit except for a few clerical mistakes such as in one case where receipt (Centralized IC Number: 134/Hqrs./2018) was made on 28-05-2018, but acknowledgement was given on 25th May, 2018. In another case (Centralized IC Number: 87/Hqrs./2018), date of receipt is 21-03-2018 and date of sending acknowledgement is 20-03-2018.

Similarly, for Centralized IC Number: 122/Hqrs./2018, the date of receipt is 08-05-2018 and date of sending acknowledgement is 05-05-2018. Further, it is seen that no signature of concerned section in respect of Centralized IC Number: 43/Hqrs./2018 was available. Hence, status of the same could not be verified.

Suggestion: i) In the 'Subject' column, the complete details may be mentioned clearly as far as possible; (ii) In most of the cases, "Section Delivered To" column, it is mentioned "The Principal Commissioner/Commissioner", "ADC/Joint Commissioner" or "Asst. Commissioner". This is not correct. From the above Designation or from the signature of the receiving Officer in column No.9 of the Centralized IC Register, it is always not possible to identify the section to which the letter was delivered. Hence, it is advised that only the name of the section to be mentioned in the Column No.8 i.e., in "Section Delivered To" column. (iii) It is noticed that the acknowledgement is printed out on a full sheet of A4 size paper which appears to be a waste of paper. With a little adjustment two acknowledgements could be printed out on one sheet of A4 size paper.

3.3 Anti-Evasion Section: The overall performance of Anti-Evasion section is excellent. As per the Sevottam Centralized IC Register, 11 correspondences were received from Citizens which were related to Anti-Evasion section. Out of the same, 10 required no decision and only one required decision and the reply to the same was communicated to the party within the time limit (date of receipt 13-06-2018 and date of disposal 25-06-2018).

Further, the Superintendent reported that there are no cases where seizure of documents has been made during the period under audit. Therefore, there are no comments pertaining to 'Return of Seized Documents'.

3.4 Adjudication Section: Most of the communications related to Sevottam pertain to this section only and issue relating to postponement of Personal Hearing or request for extension of time to reply to SCNs etc. Correspondence of this type requires a decision to be taken and communicated to the citizen.

As per the Sevottam standards adopted by the Dept., wherever a decision is required by the assessee, the same is to be replied within 15 days of receipt of the communication. However, due to the method of communicating the Hearing schedule, the section was of the view that there was no need to communicate the decision for extension/postponement on the individual requests of the assessee. Hence, it is felt that the request for postponement/extension may be replied to within the time limit at least by e-mail to the assessees. It is also seen from the Adjudication Sevottam Section IC Register that entries are not made chronologically.

3.5 Technical Section: As per Sevottam Centralized IC Register, 07 correspondences were received from Citizens which were related to Technical section. In all the cases except one, the issues were disposed off as per Sevottam Norms wherever decision was required. It is felt that where arriving at a decision takes time, an interim reply may be communicated to the citizen.

3.6 CIU Section: As seen from the CPGRAMS Register available in CIU Section, 17 CPGRAMS complaints were received through online. Majority of the grievances were disposed off well in time except a few which involved critical decision taking matter and took more time. However, interim replies had been given to the Citizen.

3.7 Systems Section: As per Sevottam Centralized IC Register, 02 correspondences received from Citizens which are related to this section and the same were disposed off immediately and Registers are also maintained correctly.

3.8 ARC Section: The overall performance of ARC section is satisfactory. As per Sevottam Centralized IC Register, 09 correspondences were received from Citizens which were related to ARC section. Out of the same, 02 required no decision and 07 required decision and the replies to the same were communicated to the party within the time limit or forwarded to the Division for necessary action.

3.9 GST Cell: As per Sevottam Centralized IC Register, 23 correspondences were received from Citizens which are related to GST Cell. In all the cases, the issues were disposed off well in time except a few wherever decision was required. It is felt that where arriving at a decision takes time, an interim reply may be communicated to the citizen.

4. Suggestion/Complaint Box: Suggestion/Complaint Box may be placed at the entrance lobby of the Commissionerate as per the Sevottam norms to obtain feedback from the citizens regarding the efficiency of the services being provided under Sevottam.

5. Suggestions for improvement: i) The acknowledgement may be re-designed so that two acknowledgements may be printed out on one sheet of A4 paper for saving paper;

ii) All Sevottam IC papers to be entered immediately after receiving the same from the Centralized IC Section to avoid missing entries;

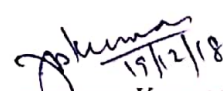
iii) A feedback form may be devised for collecting feedback form from each and every client to improve the quality of service of our Department and the same;

iv) In cases where arriving at a decision is likely to take time, it is suggested that an interim reply may be communicated to the citizen as per Sevottam norms;

v) Display of posters on Sevottam at various points of contact to enhance awareness.

Encl: Annexure-A, B.

Yours faithfully,


(J. Praveen Kumar)

SUPERINTENDENT OF CENTRAL TAX

Copy submitted to:

The Assistant Commissioner of Central Tax,

Hqrs., (Tech.),

Visakhapatnam CGST Commissionerate, Visakhapatnam.