

Chapter-15 (Manual-14)

The norms set by for the discharge of its functions.

15.1 The major function of the Commercial Taxes Department is the timely and appropriate collection of taxes. The revenue target for a particular year is fixed by the Government taking into account the prevailing economic and fiscal scenario. This departmental target is split into targets for every divisions of the department based on their previous year revenue mobilization. The divisions should strive to achieve their targets and should take all the measures to realize the taxes. Periodic review meetings are held and reasons for shortfall are ascertained and rectification measures are initiated.

15.2 Similarly, targets for the detailed assessment by scrutiny are also fixed, and periodic review meetings are held to ascertain the completion of assessment by individual officers.

15.3 One of the important norms set by the Commercial Taxes Department itself is to maintain the total departmental expenditure at less than 1% of the total revenue collection in a particular year, though it is allowable upto 3%. During the year 2016-17, percentage of expenditure to the total revenue collection was only 0.54%.