

Chapter-3 (Manual-2)

Powers and Duties of Officers and Employees

Designation: Commissioner		
Powers	Administrative & Other powers	1) The Commissioner (ST), as the Head of the Department, plays a major role in the formulation and execution of policies.
		2) The Commissioner (ST) can also entertain revision petitions from any person objecting to an order for which an appeal with the Appellate Assistant Commissioner has not been provided.
		3) The Commissioner (ST) may authorise any officer to investigate any of the offences committed under the PVAT Act.
Duties		1) The Commissioner monitors the revenue generation for achieving revenue targets and also ensures the integrity of the organization

Designation: Deputy Commissioner		
Powers	Administrative & Other powers	1) He helps the Commissioner in the discharge of his duties and responsibilities.
		2) He is the chief supervisory officer of the assessment functions of all the assessment divisions.
		3) He monitors the smooth functioning of the general day to day activities of the department in the matter of Establishment & Accounts.

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Designation : Appellate Assistant Commissioner		
Powers	Administrative & Other powers	<p>1) The Appellate Assistant Commissioner is the Head of Office of The Appellate Assistant Commissioner.</p> <p>2) The Appellate Assistant Commissioner has the powers of a quasi judicial officer to whom the first appeals by aggrieved dealers can be preferred.</p> <p>3) The Appellate Assistant Commissioner admits and disposes of appeals on the basis of the provisions of the PVAT act. He can confirm, reduce, enhance, annul the assessments or penalties. He can also set aside assessments and direct the assessing officers to make fresh assessments.</p>
Duties		<p>1) It is his responsibility to expeditiously conduct the proceedings and judiciously dispose the appeals and pass orders.</p>

Designation: Assistant Commissioner (Audit & Intelligence)		
Powers	Administrative & Other powers	<p>1) The Assistant Commissioner (Audit & Intelligence) is the head of the audit wing of the department and conducts periodic or continuous internal audit of assessment files and records of divisions.</p> <p>2) He orders the conduct of periodical lorry checks, shop inspections and cross verifications to plug any leakage in revenue.</p>
Duties		<p>1) He monitors and supervises all the observations raised by the AG audit wing.</p> <p>2) He also monitors tendering of suitable replies to outstanding paragraphs in the PAC and C&AG reports.</p> <p>3) Coordinates with other state Commercial Tax Inter-State Investigation Teams / Other State Agencies</p>

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Powers and Duties of Officers and Employees

Designation: Commercial Tax Officer, Deputy Commercial Tax Officer & Assistant Commercial Tax Officer		
Powers	Administrative & Other powers	1) The above mentioned officers are Quasi-Judicial Officers who can summon dealers to appear before them and produce accounts. They can also summon any person for examining him on oath or affirmation or compelling him to produce any document.
		2) They can charge penalties on the dealers for violation of the provisions of the Act.
		3) They can file applications before the Magistrate for the realization of tax arrears.
		4) They can also initiate proceedings against defaulting dealers under the Puducherry Revenue Recovery Act,1970 (Act No.14 of 1970).
Duties		1) They are responsible for monitoring the periodical filing of return by dealers and collection of tax, the maintenance of various registers and records pertaining to dealers, and for the sanction and issue of statutory forms.

Note 1 The Commercial Tax officer is the Head of the office and the Deputy Commercial Tax Officers and Assistant Commercial Tax officers work under him.

Note 2 The Commercial Tax officer is responsible for the compilation of monthly demand, collection and balance statement.