

## **Chapter -5 ( Manual-4)**

**The Particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy and administration thereof.**

There is no provision to seek consultation/participation of public or its representatives for formulation of policies or implementation thereof. However, the department has evolved a regular practice of consulting various representative groups, whenever any major policy change is in the anvil. The views and opinions of all the major stakeholders are ascertained and any valuable suggestion or opinion is given due credence and consideration. The organizations that are regularly consulted include the following.

1. The Institute of Chartered Accountants of India.
2. The Association of Puducherry Small Scale Industries.
3. The Association of Sales Tax Practitioners.
4. The Chamber of Commerce.
5. Various other industry and trade associations.