

Chapter-6 (Manual-5)

A statement of the categories of documents that are held by it or under its control

Sl No	Category of the documents	Name of the Document	Introduction In one line	Procedure to obtain the document	Held by/Under control of
1	File	Assessment Files	It contains the assessment order, returns filed and other statements, documents and statutory forms necessary for assessment of dealers	As all the above mentioned files and folders contain commercial information concerning individual dealers, and the officers possess the information in a fiduciary capacity and they have to be treated as strictly confidential and any public disclosure is prohibited by section 61 of the PGST Act, 1967 & section 74 of The PVAT Act, 2007, and the same are exempted from disclosure under section 8 of The Right to Information Act, 2005.	Concerned Assessing officer
2	File	Appeal case files	The appeal files contain application for appeals, grounds of appeal, proceedings of hearings and order of appeal		ACTO (Appeals)
3	File	Registration files	They contain application for registration and other necessary documents and duplicate copy of the registration certificate		DCTO (Registration cell)
4	Registers	L Register	The details relating to demands raised under various notices like Forms O & RR and amounts outstanding and unpaid by dealers are recorded here.		Concerned Assessing officer
5	Registers	M Register	Details relating to any excess payment of tax by dealers are recorded here.		Concerned Assessing officer

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Ledgers	D2 Ledger	The monthly turnover and tax particulars of dealers filing returns in form A2 are recorded here		Concerned Assessing officer
Ledgers	D1 Ledger	The turnover and tax particulars of dealers filing returns in form A1 are recorded here		Concerned Assessing officer