

Chapter -9 (Manual-8)

The procedure followed in the decision making process, including channels of supervision and accountability.

9.1 The procedure followed to take a decision for various purposes:

The Puducherry Value Added Tax Act & Rules, 2007 and the Central Sales Tax Act & Rules, 1956 provide both general and specific guidelines / parameters for the conduct of the manifold operations of the department. All the decisions are made in accordance with the provisions of these Acts.

The administrative decisions are collectively taken by the administrative Secretary and the high officials of the department in the light of the general administrative policy of the Government, as elaborated in the various rules, regulations, guidelines and notifications.

9.2 Documented Procedures / laid down procedures / defined criteria / rules to arrive at decisions and the levels through which decision process moves

The procedures to arrive at decisions for the multifarious activities of the department are provided in the Acts and Rules mentioned in the previous paragraph.

The channel of supervision is based upon the organizational hierarchy of the department. The Assistant Commercial Tax Officers and the Deputy Commercial Tax Officers report to the Commercial Tax officer, who is the head of the office. The Commercial Tax officers in turn report to the Deputy Commissioner (ST) or the Assistant Commissioner (A&I). The Deputy Commissioner and the Assistant

Commissioners report directly to the Commissioner (ST), who is the head of department. He, finally, reports to the Administrative Secretary of the Department. Similarly, decisions from the Secretary and the Commissioner to the Assistant Commercial Tax Officers (the bottom of the hierarchy) move through the same channel.

9.3 Arrangements to communicate decisions to the public:

The notice board at the premises of the department and the department's official website communicate relevant decisions to the public. Sometimes, decisions regarding major changes in tax policy, such as change in rate of tax of a commodity or imposition of an additional tax, are made known to the public through the official gazette of the Government of Puducherry and also through newspapers.

9.4 The officers at various levels whose opinions are sought for the process of decision making:

The Secretary to the department and the Commissioner (ST) play a major role in taking many decisions. The other officers whose opinions may be sought include the Deputy Commissioner (ST), the Assistant Commissioner (A&I), and the Appellate Assistant Commissioner.

9.5 The final authority that vets the decision:

For the purpose of framing fiscal legislation in the form of amending acts and subordinate legislation and in certain other matters which have legal implications, the Law Department plays a major role in vetting them.