

ROLE AND RESPONSIBILITIES OF ACTO

ROLE

VERY CRUCIAL : NOW & THEN

- 1. HEART OF CT DEPARTMENT**
- 2. FIRST LEVEL FIELD OFFICER..HIERARCHY**
- 3. BRIDGE BETWEEN TRADE COMMUNITY TO TAX DEPT**
- 4. ICON FOR THE IMAGE OF CT DEPARTMENT**
- 5. BRAND AMBASSADOR FOR TAX REFORMS**

RESPONSIBILITIES ARE ENORMOUS

- 1. REGISTRATION AUTHORITY**
- 2. RETURN SCRUTINY AUTHORITY**
- 3. INSPECTING AUTHORITY**
- 4. ASSESSMENT AUTHORITY**
- 5. TAX COLLECTION AUTHORITY**

REGISTRATION

AN IDENTIFICATION

- **CHAPTER VI SECTION 22 TO 30 OF APSGST ACT 2017**
- **WHO WILL REGISTER** : **THRESHOLD**
- **WHY SHOULD REGISTER** : **ADVANTAGES**
- **HOW TO REGISTER** : **AUTOMATION**
- **HOW TO ACT AN ACTO** : **ACCEPT/QUERY/REJECT**
- **HOW TO IDENTIFY** : **STREET SURVEY**

RETURN

DEPOSITS THE REVENUE

- **CHAPTER IX SECTION 37 TO 48**
- **TYPES OF RETURNS : MONTHLY, QUARTERLY, ANNUAL, FINAL**
- **WHO WILL DEFAULT : STOPPER/EVADER**
- **GETTING FILING : ASSIGNED OFFICER SYSTEM**

INSPECTION

EFFECTIVE INVESTIGATION

- **HOW TO SELECT** : **DESK WORK**
- **HOW TO INITIATE** : **PROCEDURE**
- **HOW TO CONDUCT** : **VISIT OF THE PREMISES**
- **WHAT TO COLLECT** : **BOOKS OF ACCOUNTS**
- **HOW TO LEVY** : **ASSESSMENT**

ASSESSMENT

INTELLIGENT INITIATIVE

- **CHAPTER XII SECTION 59 TO 64**
- **BASIS FOR ASSESSMENT**
- **BOOKS OF ACCOUNTS REQUIRED**
- **PROCEDURE FOR ASSESSMENT**
- **SHOW CAUSE NOTICE, OBJECTIONS, ORDER, PENALTY, APPEAL, REVISION**

COLLECTION OF TAX

ONE SHOULD NOT HAVE AFFECTION

- **CHAPTER XXV SECTION 73 TO 84**
- **ISSUING NOTICE**
- **INITIALIZATION OF RECOVERY PROCEEDINGS**
- **DEBT MANAGEMENT**
- **ATTACHMENT OF PROPERTIES**
- **AUCTION OF PROPERTIES**

CHECK OF VEHICLES: ALWAYS ADVENTUROUS

● CHAPTER XIX SECTION 129

- BUSINESS : INTELLIGENT PROFESSION**
- GOODS VERIFICATION**
- DOCUMENTS VERIFICATION**
- ROAD WAYS VERIFICATION**
- RAIL WAYS VERIFICATION**
- WATER WAYS VERIFICATION**
- AIR WAYS VERIFICATION**

AUTHORITY:



