Group 8

Need for Change in Officers' Attitude under GST

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 What are the issues which hindered the officers at various levels to perform to the extent they could have performed but did not?

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 how to create a fresh brand image of the department under GST regime

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- Short-filing of return is allowed, but returns filed without payment of full tax shall not be treated as a valid return for allowing ITC in respect of supplies made by taxable person

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- The auto-populated invoice wise details mentioned in GSTR-2 will form the basis for claiming Input Tax Credit (ITC).
- Details available in GSTR-1 will be utilized by the system to calculate tax liability.

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- Where the supplier does not rectify the discrepancy in his return, the amount to the extent of discrepancy shall be added to the output tax liability of the taxable person.

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- Annual return to be filed on or before 31st December following the end of the financial year
- Audited statement of accounts and reconciliation statement to be submitted along with the Annual Return by certain taxable persons

REGISTRATION

- Registration to be granted State-wise. A person having multiple business verticals in a State may obtain separate registration.
- Registration shall be deemed to have been granted if no deficiency is communicated to the applicant within three common working days.
- Grant of registration under CGST Act means a grant of registration under SGST Act and vice-versa

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- Taxable person shall discharge his tax and other dues in the following order:
 - > Self-assessed tax, and other dues related to returns of previous tax periods;
 - > Self-assessed tax, and other dues related to returns of current tax period; and
 - any other amount payable under the Act or rules made there under including the demand determined under section 51.

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- no need to furnish documentary evidence regarding unjust enrichment if the refund claim is less than Rs. 5 lakh.
- Seamless system based tax payment system, no need for any cross verification by any officer

Factors hindering performance of the officers

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which hinders capability of the officers to outperform. They need to focus on probable evaders outside the net

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Lack of infrastructure-

poor information technology system, ACES wastage of manpower even on routine works

Knowledge & Practice of Law

resulting into judicious orders after correct interpretation

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Competency for efficiency-

a culture of speed and efficiency is required to be inculcated

Good Negotiation Competencies-

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- Competencies of marketing in administration of lawfocusing on compliance rather than enforcement

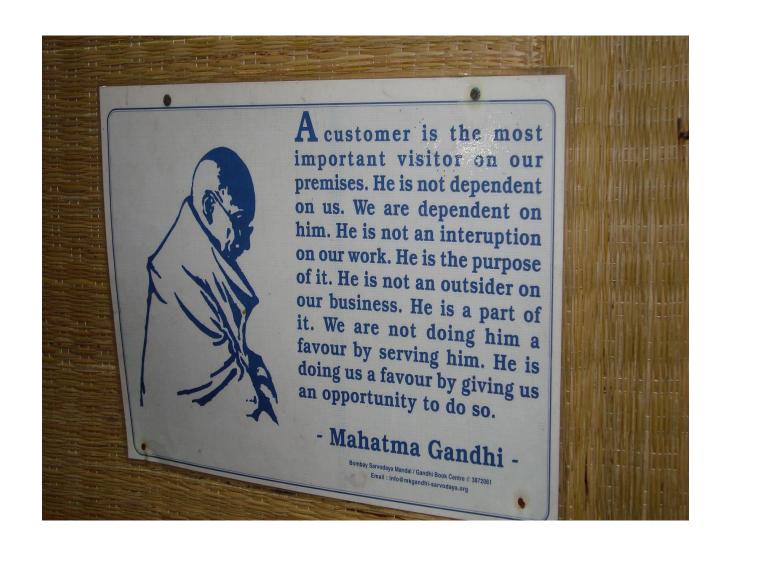
The interaction with government that most stands out – and not in a positive way- is **tax collection**

Central Concern of Marketing

- Producing outcomes that the target market values
- In private sector the mantra is customer value and satisfaction
- In public sector, the mantra is citizen value and satisfaction...

Fundamental Marketing Questions

- Who is the customer?
- How are we going to add value to that customer?



- Embedding a customer orientation within government departments can change the focus and improve day-to-day delivery of services
- "citizen charter"
- sevottam





VISION

Our Vision is to provide an efficient and transparent mechanism for collection of indirect taxes and enforcement of cross border controls with a view to encourage voluntary compliance.

Mission

Our Mission is to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax laws and procedures aimed at:

- realizing the revenues in a fair, equitable, transparent and efficient manner
- administering the Government's economic, taxation and trade policies in a pragmatic manner
- facilitating trade and industry by streamlining and simplifying Central Excise and Service Tax processes and helping business to enhance its competitiveness
- ensuring control on cross border movement of goods, services and intellectual property
- creating a climate for voluntary compliance by providing information and quidance
- · combating revenue evasion, commercial frauds and social menace
- · supplementing the efforts to ensure national security.

Our STRATEGY

The strategy for achieving our mission shall comprise the following:

- · Benchmarking of operations and adopting best practices
- . Enhancing the use of information technology

Mission

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••••

Creating a climate for voluntary compliance by providing information and guidance

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Marketing is an organizational function and a set of processes for creating, communicating, and delivering value to customers and for managing customer relationships in ways that benefit the organization and its stakeholders.

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<u>Communication of value</u> = communicating exact amount of tax liability required to be paid along with lucid ways of explanations and calculations in a polite and friendly way

<u>Deliverance of value</u> =

make the tax payer feel that by way of tax payment he is contributing in building of an strong country.

Recognizing his contribution in some other way, like honouring him publicly, publicise his name on the departmental website

Making him feel proud for his good work

Posting on dedicated basis for development of intelligence

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- "out of box" thinking- focus on several untapped areas and modus operandi

THANK YOU