



Process re-engineering model of Dealer E-Assessment- A Digital Transformation for Secure, Assured delivery System Contributing to Green Governance

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Abstract

Department of Commercial Taxes with a vision from VidurNiti: "The King Should collect his taxes without hurting his subjects even as a bee collects honey without harming the flowers" is the highest revenue-earning department with a collection of 51770 Crore in the year 2016-2017, comprising 60% of the total revenue of the State.

A person, who does business in Uttar Pradesh (UP), known as a Dealer, needs to get registered with Department of Commercial Taxes, UP if he is liable to pay taxes as per the legal norms of trading. Auditing and assessment of Registered/Un-registered dealers is the major activity of the department in order to reduce tax evasion and increase state revenue.

E-Assessment (Notices/Orders) system along with Recovery Challan/Certificate (RC) Registers automation, has completed the 360 degree work flow of Assessment Procedure and proves to be very useful as it eliminates the repetitive time consuming task of typing same language for different dealers for issuing them notice or Orders. With complete Assessment system all registers like R3 (RC), R6 (Appeal Cases for RC), R27 (Returned RC), R5A (Notices), and R5B (Orders) get generated automatically for a particular assessment year and RCs are issued with complete information of notice/order with raised additional demand and complete case for a particular dealer is crystal clear and transparent to each of the concerned officer and dealer itself.

Complete MIS has been enabled on E-Assessment for monitoring purpose for Commercial Tax higher authorities. Digitally signed Notices/Orders issued to a dealer are available on dashboard of dealer along with other useful information and applications meant for him. Also dealer is notified about his notices/orders through SMS and email on registered mobile no. and email account of the dealer.

UP has become the first state in the country to have automated online E-Assessment of dealers along with issuance of digitized orders and notices online, increasing the citizen centricity.

Keywords: Dealer Assessment, Dealer Services Portal, Digital Signature, Green Governance, NIC, SDC

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Introduction

The Commercial Tax Department, Uttar Pradesh, Administered the following Acts before GST and now the same applied only to dealers dealing in non-GST commodities.

- The Uttar Pradesh Value Added Tax Act, 2003
- The Uttar Pradesh Sales Tax Act, 1994
- The Central Sales Tax Act , 1956

“The King Should collect his taxes without hurting his subjects even as a bee collects honey without harming the flowers (*Extract from Vidur Niti*)” and to realize this extract from ‘Vidur Niti’ in reality, VYAS (Varnij Yakar Automation System), an integrated e-Governance solution for Department of Commercial Taxes, Government of Uttar Pradesh, has been developed by the National Informatics Centre, Uttar Pradesh with a vision to provide effective and efficient system of collection of taxes based on progressive use of Information technology and to ensure an environment which is congenial for prospering of Trade and Commerce in the State of Uttar Pradesh.

VYAS has been a successful implementation as a central Web Solution with SQL Server partitioned database for 1349 sector offices in 95 locations under Commercial Tax department, UP since 1st January’2008. For its implementation ‘Vyapari Suvidha Kendra’ has been constructed at each of 95 locations to facilitate dealers with all trade related services under one roof.

VYAS has got two major categorization of inter-related web applications based on the functioning of the department:

1. Intranet webs on various automated services

- Office Intranet web VYAS includes
 - ✓ Receipt Acknowledgement,
 - ✓ Hearing,
 - ✓ Survey,
 - ✓ Registration acceptance (TIN (Taxpayer Identity Number)/ SPN (Service Provider Number)/TDN (Tax Deduction Number)
 - ✓ Amendment,
 - ✓ Dealer Transfers,
 - ✓ Suspension,
 - ✓ Restoration,
 - ✓ Cancellation,
 - ✓ Trade related Forms Issuance,
 - ✓ User Management,
 - ✓ Return/Challan Submission,
 - ✓ Enforcement (Panji5-Record of Detention Memo ,Mobile, SIB) Operations and Control System,
 - ✓ E-Assessment (Notices and orders)

The system is being operated in 1349 sector offices at 95 locations in 75 districts of UP via dedicated secure Virtual Private Network (VPN) environment.

2. Online services for around 14 lakh registered Dealers

- Online services like
 - ✓ e-Return Filing,
 - ✓ e-payment,
 - ✓ e-Forms Downloads,
 - ✓ E-Pargaman,
 - ✓ E-Sancharan,
 - ✓ E-Registration,
 - ✓ E-Amendment,
 - ✓ MIS Reporting System on all automated service,
 - ✓ E-Services Portal for dealers

are available on Internet 24 x 7 - anytime from anywhere.

DEALER E-ASSESSMENT

A person, who does business in UP, known as a Dealer, needs to get registered with Department of Commercial Taxes, UP if he is liable to pay taxes as per the legal norms of trading.

Auditing and assessment of Registered/Un-registered dealers is the major activity of the department in order to reduce tax evasion and increase state revenue. Assessment of dealers is done on the basis of the returns filed and allied material available on the dealer. Thereafter, demand notice is generated and the same is monitored for compliance. Refund orders are generated case to case basis. The Payments are adjusted against any other demands or payment of refund after adjustment is made.

Dealer Assessment includes marking dealers with annual turnover slab, Return frequency and assessment on the basis of pre-decided parameters. Deemed, Deemed Ousted and pending for decision Assessment and new 7 reason marking based on filed returns by dealer and integration of such cases to r5a (Notice) registers and generation of notices/orders against such cases.

During the process re-engineering of the process of dealer assessment as E-Assessment, various registers R5A Register (for Notices), R5B Register (For Orders) have been computerized. Around 13 notices and 20 orders have been automated and R5A Case Transfer has been implemented so as to incorporate work flow in case dealer gets transferred from one office to another due to annual turnover or business place change.

The complete work flow from notice – order – demand notice – recovery certificate – ST 45 Generation - collection of amount through e-challan by ameen – receipt for demanded amount at office counter has been completed and different assessment related registers gets prepared through the system.

Assessment is done on the basis of last 3rd years' filed returns; therefore at present in 2017-2018, the assessment is being carried out on the activities and returns in the year 2014-15 and dealers active in the year 2017-18 will be assessed in the year 2020-21.

Digital Certificate Registration system for departmental officials has been automated for registering their Digital Signature in VYAS for enabling them for facility of digitally signed certificates, notices & orders. Corresponding monitoring MIS has been put in place for speedy registration by officials.

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Zone-wise, range-wise, location-wise MIS have been developed on E-Assessment and have been reflected on e-services portal for dealers also so that dealers can view all notices/orders issued to them along with other trade related information. SMS and Email with short description of notice/order has been integrated into the system. This system has been 'Recovery Challan Certificate & Registers' system and this integration completes 360 degree work flow of Dealer Assessment Procedure.

Integration of Enforcement work with E-Assessment has also been done

Returns Scrutiny Assistance System has been developed for enabling officials to scrutinize the returns data filed by the dealers on the basis of predefined parameters Incomplete Return, Difference in Rate of Tax, Purchase not verified, Calculation, Rate of Tax, admitted not deposited, Principal purchase not verified, Discrepancy in claim of ITC ,Discrepancy in claim of RITC Incomplete Return etc. the system has been integrated with E-Assessment so that proper actions is taken against defaulters

PROBLEMS IN THE MANUAL SYSTEM

The issues faced in the conventional system are summarized as follows:

- o Officers have to make multiple times of open or visit to the process of Manual Case Register.
- o It takes too much time for generating and sending notice and order.
- o Officers had to wait for long hours to generate any notice and Order.
- o No standardized procedure to educate dealers on what information is to be submitted by them.
- o Old ways of sending the Notice/Orders via Speed Post or by the office carriers to deliver the same to dealers.
No assurance of serving notices/orders in time and thereafter timely action by the concerned dealer.
- o Loss of revenue due to loss of notice/orders and no proper way of chasing the dealers to collect the revenue. No proper monitoring of work done by officials at distant locations and revenue collection.
- o No proper Case registers (R5A, R5b, R3, R6, R27 etc) management and finding the information in the manual registers at different sector offices used to be tedious tasks.
- o No proper case to case monitoring of recovery challan, its disposal and amendment.

AUTOMATED SYSTEM

Key features of this automation are:

- ❖ All the assessment notices and orders are being issued online from 01 August 2014 onwards.
- ❖ Unique Assessment order Number for all Orders
- ❖ Unique RC (Recovery Certificate) number for all demands
- ❖ By unique order number, status of post-assessment proceedings of any order can be Tracked/ Monitored.
- ❖ Monitoring of the quantity of disposal and quality of orders can be done online.

- ❖ Notices/Orders are developed in online & offline mode for longer Orders (say 50 pages long) by technology of converting uploaded word document to html on the fly and print as continuous html on web, provision.
- ❖ Work flow & Role based Notice/Order Entry/ Verification and Generation
- ❖ Various Assessment Related Registers (R5A, R5B, R16) Automated.
- ❖ Assessment case transfer process during cases disposal automated.
- ❖ This module is linked with other modules like E-Registration, E-amendment, E-return filing, and Enforcement (SIB, Mobile Squads & Panji5) OCS, appeal and E-services portal for dealers under the project in order to file assessment case as per the tax deposited by the dealers and their business activities.
- ❖ Complete zone wise, range wise, location wise MIS have been developed on VYAS-Assessment and have been reflected on e-services portal for dealers also so that dealers can view all notices/orders issued to them along with other valuable information on portal.
- ❖ Total elapsed time for notice /order service – 10 days in manual system & Online in automated system
- ❖ Use of XML to store different type of Notice and Orders having different formats along with MIS supporting important indicators in database in XML type field has been first time innovation during automation of Dealer Assessment as E-Assessment.
- ❖ Technologically, Microsoft Word Template as offline tool to write the 40-50 pages long notices/ Orders and on uploading the same, combining it as running text in HTML during Notices/ Orders generation on the fly in ASP. NET Programming, was new that has been incorporated in the system. This solution was widely accepted and E-assessment could be a success in real time.
- ❖ Digital Capture of the Assessment Process information
- ❖ Digital Capture of the Additional Demand Booked and their collection
- ❖ Increases the efficiency, transparency and accountability of the Assessment Process
- ❖ To make proper, efficient and effective use of the limited Human resources
- ❖ To reduce Paper consumption and to move towards a paperless office.
- ❖ Online monitoring possible
- ❖ Online availability of demand date for effective monitoring
- ❖ Format makes the order preparation easy and proper
- ❖ Automatic maintenance for registers possible.
- ❖ R5A, R5B registers, 15 notices and 22 Orders have already been automated in e-Assessment; Also different registers regarding Recovery Challan R3, Refund R27 and other registers will be automated and interlinked with each other so as to complete 360 degree automation in various services under the Department of Commercial Taxes.
- ❖ The various types of notices and Orders (Table 1 and table 2) are generated against dealers, who are defaulter at the time of assessment based on the information of their business activity and returns filed by them.

Table 1: Type of Notices

Notices:	
Closure Notice	Notice Under sub-section 11 of section 17 of UPVAT ACT 2008
Notice 25	Notice Under Section 25(1)
Notice 28	Notice Under Section 28 of UPVAT Act 2008
Notice 29	Notice Under Section 29 of UPVAT ACT 2008
Notice CST 9 (2)	<u>Notice Under Section 9(2) of CST</u>
Notice Entry Tax 9 (4)	Notice Under Section 9(4) of UP Entry Tax Act 2007
Notice CST 9 (2) Provisional	Notice Under Section 9(2) Central Sales Tax (CST) Act 1956 for Provisional Tax
Notice 10	Notice Under Section 10(1) of UP Entry Tax Act 2007
Notice 54 (1) (14)	Notice Under Section 54(1)(14) of UPVAT Act 2008
Notice 54 (1) (2)	Notice Under Section Sec 54(1)(2) of UPVAT Act 2008
Notice 48 (5)	Notice Under Section Sec 45(5)of UPVAT Act 2008
Notice 8-A	Notice Under Section 8A of CST ACT 1956
Notice 10-A	Notice Under Section 10A of CST ACT 1956
Notice U/s 45 (13)	Notice Under Section 45(13)A of UPVAT ACT 2008

Table 2: Type of Orders

Orders:	
Order of Suspension	Order Under Section 12 of Sec 17 of UPVAT Act 2008
Order 28(2)(i)	Order Under Section 28(2)(i) of UPVAT Act 2008
Order 28(2)(ii)	Order Under Section 28(2)(ii) of UPVAT Act 2008
Refund order	Refund Payment Order(Form-33)
Order CST 9(2)	Order Under Section 9(2) CST Act 1956
Order Entry Tax 9(4)	Order Under Section 9(4) UP Entry Tax Act 2007
Order 25 (i)	Provisional Tax Assessment Order Under Section 25(1)
Order 10	Order Under Section 10(1) UP Entry Tax Act 2007
Order 54(1)(14)	Order Under Section 54(1)(14) of UPVAT Act 2008
Order 54(1)(2)	Order Under Section 54(1)(2) of UPVAT Act 2008
Order 48(5)	Order Under Section 48(5) of UPVAT Act 2008
Order 8-A	Order Under Section 8(A)of UPVAT Act 2008
Order 10-A	Order Under Section 10(A) of UPVAT Act 2008
Refund Order (Form 33 A)	Adjustment order and voucher Form 33(A)

Order BrickIn Section 6	Order Under Section 6 of Brickkiln Composition Under UPVAT act 2008
Order BrickIn 50 Lakh	Order for dealers opted composition(Below 50 Lakh T.O.)
Order Work Contractor	Order for Composition for Work Contractor Under UPVAT Act 2008
Order Tent	Order for Composition of Tent Dealers Under UPVAT Act 2008
Order Section 22/31	Order Under Section 22/33 of UPVAT Act 2008
Order Section 54	Order Under Section 54(1) to 54(22) of UPVAT Act 2008
Cancellation Order	Order for Notice Cancellation
Order U/s Application 32	Order Under Section 32 of UPVAT ACT 2008
Miscellaneous Order	Miscellaneous Order Under UPVAT Act 2008

INTERNAL/ EXTERNAL INTERACTIVE SYSTEMS WITH E-ASSESSMENT

The systems interacting with E-assessment are shown in Figure 1.

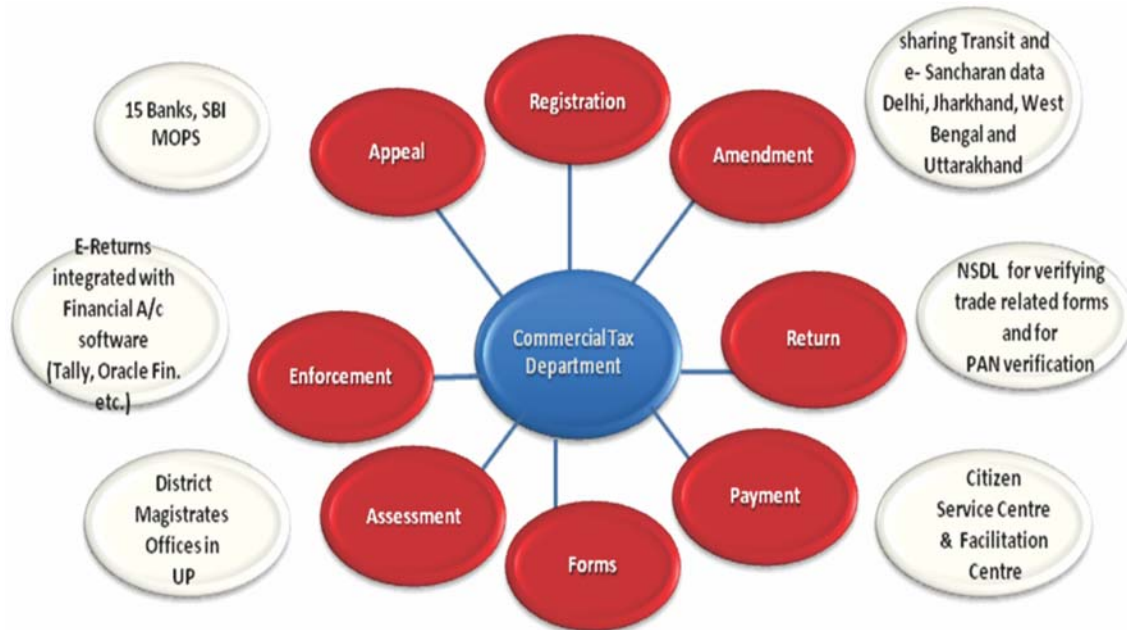


Figure 1: Systems Interacting with E-Assessment

INPUTS TO DEALER ASSESSMENT

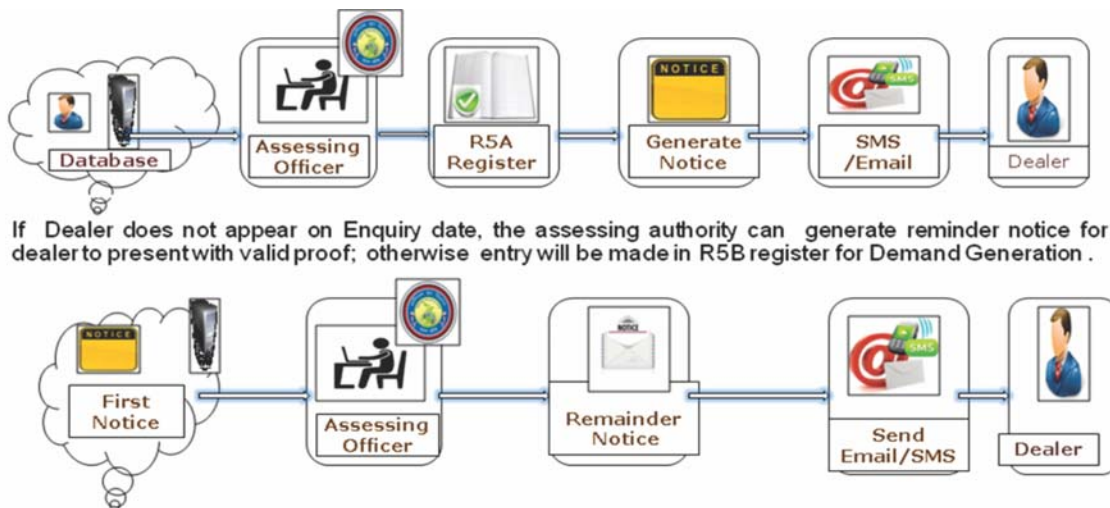
Various inputs to dealer assessment are shown in Figure 2.



Figure 2: Inputs to Dealer Assessment

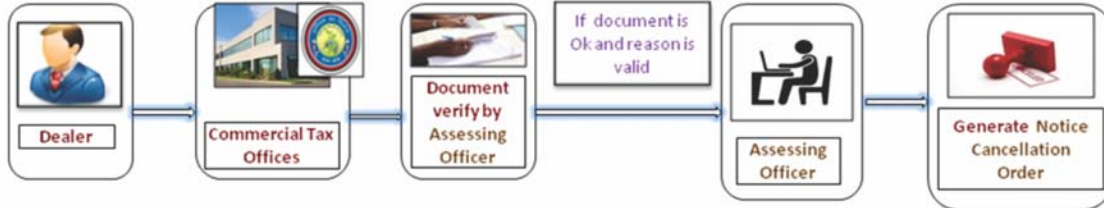
PICTORIAL PRESENTATION OF WORKING MODEL OF E-ASSESSMENT (Notices & Orders)

The working model of e-assessment is shown in



If Dealer does not appear on Enquiry date, the assessing authority can generate reminder notice for dealer to present with valid proof; otherwise entry will be made in R5B register for Demand Generation .

If dealer appears on enquiry date and satisfies document, the assessing authority can generate notice cancellation order



If at the time of Dealer document verification something goes wrong or not present after remainder notices the dealer not appear on hearing date the assessing authority can be generate R5B register for Order generation with demand amount and tamili date .



Figure 3.1: Working Model of E-Assessment

E-ASSESSMENT (ORDERS / RECOVERY CHALLAN)

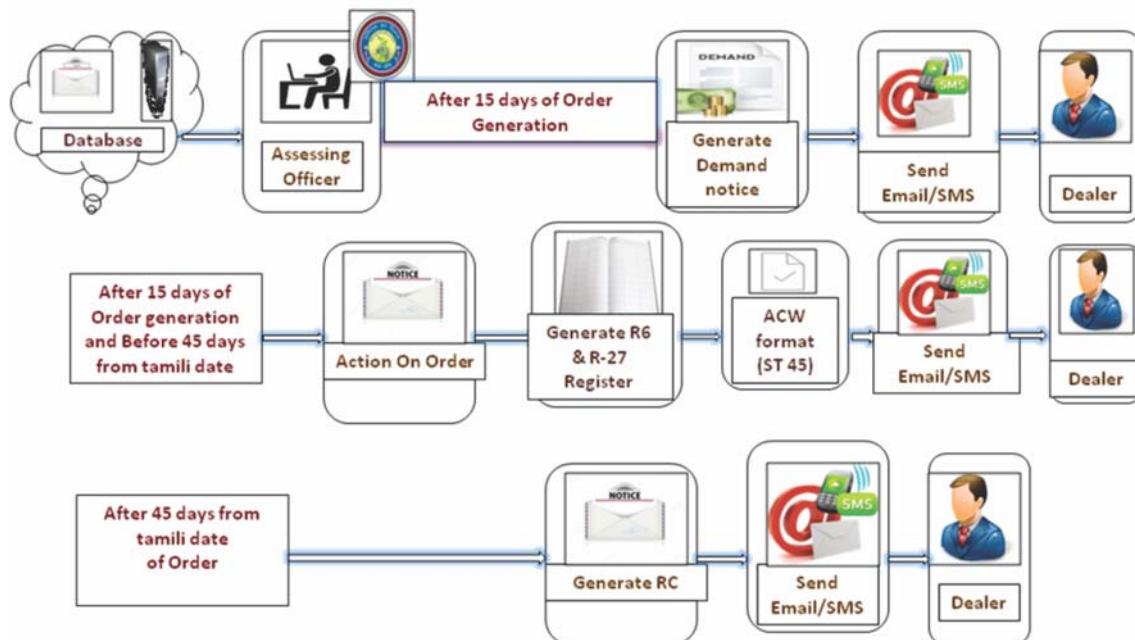


Figure 3.2: Working Model of E-Assessment

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After RC generation the copy enclose to related District Collector, Owner of Firm or Partner of Firm and one copy provide to Ameen related sector for recover of Challan/demand amount.

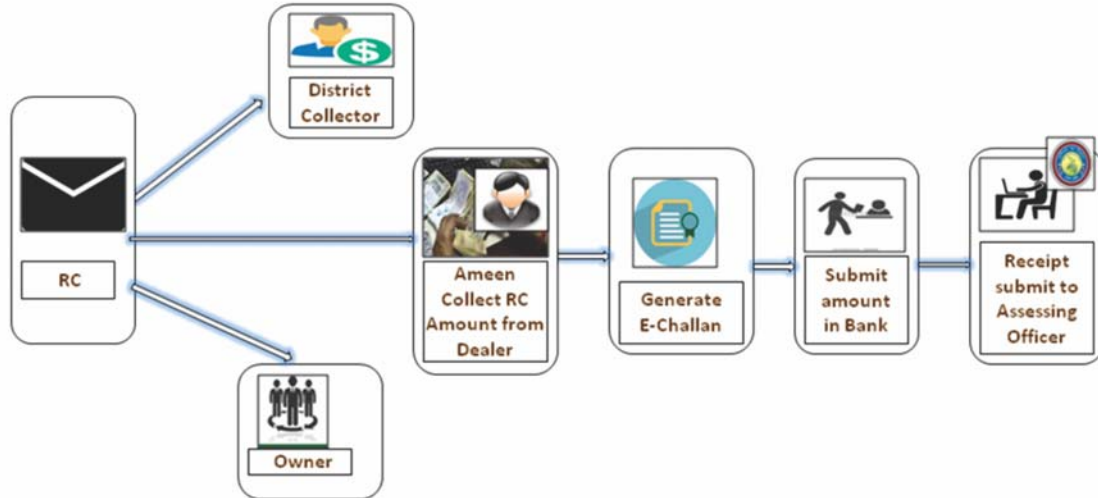


Figure 3.3: Working Model of E-Assessment

E-ASSESSMENT (AMENDED RC – ACW FORMAT)

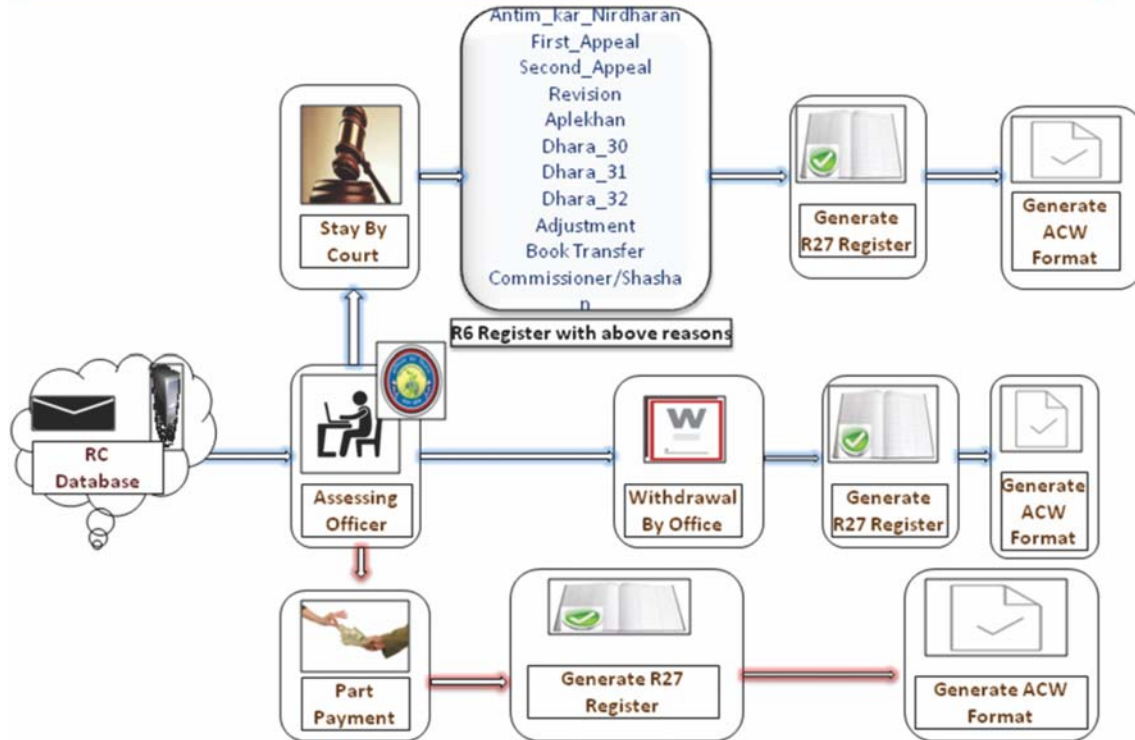


Figure 3.4: Working Model of E-Assessment

TECHNOLOGY INCLUSION

The technology used for the system is summarized below:

- ✓ Front End Technology –
 - o Visual Studio 2010,
 - o ASP DOT NET Framework 4.0
- ✓ Back End Technology -
 - o Data Server - SQL SERVER 2008 R2
 - o Web Server – IIS 7.0
 - o Windows Server 2008 R2,
 - o SQL Server clustering,
 - o Load Balancing,
 - o Blade Servers,
 - o VPN for operations from 1349 sector offices at 95 locations in UP.
 - o Fibre Cable Network,
 - o Data Centre at SDC (State Data Centre),
 - o SDC has its DR at Pune
- ✓ Service delivery channels -Web, email, PUSH & PULL SMS.

PROCESS RE-ENGINEERING

The process re-engineering aspects of the system are:

- The portal developed has backend accessibility to all the functional units of the Department.
- Policies, Procedures, Circulars, Notifications and different forms have been made available through website and through various channels.
- Feedback mechanism has been developed so as to get constant feedback and proper monitoring mechanism should be developed to work on the feedback.
- Government Process Re-engineering and easy form designing so that it will be easy for the dealer as well as for replication in the system
- Inter-sectoral assessment case transfer to expedite flow of case Information between different sectors.
- Web solutions have been developed to ensure that the content is regularly updated and also the repetitive tasks are done on a click for example generation of same type of notice and orders.
- Service levels/roles have been defined for every service, to measure the quality of service delivery; content entered by steno, officials can verify and digitally sign the notices/orders.
- Capacities Building for the Dealers and the Departmental Officers and Staff is accomplished through regular meetings/ trainings/ workshops.
- A comprehensive Human Resource Management System has been developed.
- Digital Certificate Registration system for departmental officials has been automated for registering their Digital Signature in VYAS for enabling them for facility of digitally signed certificates, notices and orders. Corresponding monitoring MIS has been put in place for speedy registration by officials.

Process re-engineering model of Dealer E-Assessment- A Digital Transformation for Secure, Assured delivery System Contributing to Green Governance

- Regular training and seminars are organized to motivate employees and enhance their service delivery skills
- Establish data privacy and protection laws and online transaction mechanisms to develop confidence and trust protection by following Software Security Audit standards and by establishing VPN(Virtual Private Networks) for Intranet portions of E-Assessment being operated by 1349 sector offices at 95 locations in UP.
- Online feedback and online Grievance Redressal mechanism.
- Accessibility (Time Window)- Services in offices 10 AM to 5 PM & online services 24 x 7.
- Deliverable services are available to dealers at home on internet.
- Application Status Tracking – anytime anywhere.
- Web Applications have been security audited by Third Party 'CyberQ Consulting Private Limited'
- Digital Capture of the Assessment Process information
- Digital Capture of the Additional Demand Booked and their collection
- Efforts towards Increasing the efficiency, transparency and accountability of the Assessment Process
- Efforts to make proper, efficient and effective use of the limited Human resources
- Efforts to reduce Paper consumption and to move towards a paperless office.

PRACTICAL WORKING CHANGES OF E-ASSESSMENT

- Generate notices/orders with few parameters entry and thus avoiding the repetitive task of getting the lengthy language of notices/orders typed and then verify and sign.
- Steno and Officials roles have been enabled for their restricted access of work scope.
- E-Assessment has been implemented with an objective of facilitating both ends Officials and dealers.
- Officials facilitated with an easy, quick, transparent and in time looking into the dealer related business registration information and sales/purchases declared in the annual returns at a click on their dashboard in the automated system of E-assessment.
- As an another leap towards Green Governance, Department started Digital Signature Certificate Registration upon having all the trade related documents, provided to dealer, digital signed and thus making sending signed documents by post, an old tale of the past.
- With the e-Assessment, Now a dealer can view his notices/orders on his mobile, email or on dealer services portal, available 24 x 7, any time anywhere and can take timely actions against it that save him unnecessary penalty or other harsh actions from the commercial tax department
- With the designed MS Word Template offline Tool for lengthy orders under e-Assessment, officials can fill up the order offline electronically with ease in any number of sittings, bring it to a place with internet facility and can submit the order content of with a single click and that gets added to the entry portion of the order as running text and order is generated easily and delivered via SMS & email to the dealer.
- DMs have been provided login credential for monitoring the Recovery Challan Certificates, marked to them for recovery from the dealers, whose main business office lies in DMs district.

- E-Challan System has been developed for Ameen to submit the collected amount against RC through uniquely identifiable E-Challan; thus monitoring of collected revenue is easy and also the same information in the automated system is used during the disposal of issued RC and considering all aspects of amount deposited, amount stayed by courts/higher authorities etc., the RC is taken back and amended ST-45 is generated for balance amount to be recovered from the dealer.
- At a click notices/orders are delivered to dealer on his registered mobile and email as soon as it is generated by the officials. The same has been made available of 'Dealers Services Portal' under the authorized logged-in dashboard for dealer. This removes the possibility of delay in serving of the notices/orders and loss of the same.
- Use of XML to store different type of Notice and Orders having different formats along with MIS supporting important indicators in database in XML type field has been first time innovation during automation of Dealer Assessment as E-Assessment.
- Technologically, Microsoft Word Template as offline tool to write the 40-50 pages long notices/Orders and on uploading the same, combining it as running text in HTML during Notices/Orders generation on the fly in ASP.NET Programming, was new that has been incorporated in the system. This solution was widely accepted and could be a success in real time.
- Work flow and Role based Notice/Orders movement and monitoring of various Recovery Challans has eased the decision making in transparent manner in time and Automatic preparation of Assessment Related Registers R5A(for First Notices/Orders), R5B(Orders) and R16 (Reminder Notices)
- Recovery Certificate and Registers, has also been launched along with developed 'E-Assessment – Notices/Orders' system. This automated Assessment system has completed the 360 degree work flow of Assessment Procedure and proves to be very effective in reduction of assessment pendency, and in generation of transparent and linked information regarding a particular assessment case through R5A register entry to order generation to R3 Register entry, R6 register entry, r27 register generation as per the case may be and finally RC generation and its follow up for the collection of tax demand/ penalty from the dealers. It has ease out the work of maintaining various assessment
- In manual system around 10-15 days were taken to serve a notice/order; but with automated system, digitally signed Notice/Dealers is made available online on dealer's e-services portal. The same is conveyed via SMS & email on registered mobile and email account.
- This innovative approach towards use of IT in dealer community saves its time and increase the satisfaction level while receiving neatly printed notices/orders from anywhere, anytime and enable the dealer to take prompt timely actions against it and thus saves him from further penalty and other harsh actions from the commercial tax department.

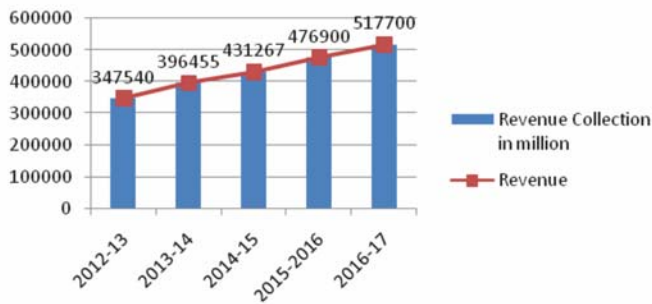
Some of the important statistics pertaining to the system are shown in Table 3.

Table 3: A Few Important System Statistics

	Financial Year	2014-15	2015-16	2016-17
1.	Dealers	11,72,848	12,81,167	14,62,806
2.	Notices	4,33,949	7,48,161	10,89,789
3.	Orders	2,25,099	4,68,462	6,55,132
4.	RCs	1,90,402	1,32,093	1,29,648

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Overall Revenue growth for the Department of Commercial Taxes is shown in Figure 4.



- % Revenue growth since inception in the year 2013-2014 ~ 14.08%
- % Revenue growth since inception in the year 2014-2015 ~ 24.09%
- % Revenue growth since inception in the year 2015-2016 ~ 37.30%
- % Revenue growth since inception in the year 2016-2017~ 48.96%

Figure 4: Revenue Growth of the Department of Commercial Taxes

Towards Green Governance:

As an another leap towards Green Governance, Department now deciding upon having all the trade related documents, provided to dealer, digital signed and thus making sending signed documents by post, an old tale of the past.

Following table depicts about how much savings can be done by achieving green governance:

Direct Cost saving in terms of paper under various modules E-Receipt, E-Registration, E-amendments, Assessment (Notices & Order) for the department in terms of Paper, Postage, Fuel and Employee during a month.

Total saving for the department in terms of Paper, Postage, Fuel and Employee and contribution to green governance are brought out in Tables 4 and 5 as follows.

Table 4: Cost Savings

Cost	Per Month	Per Year
Paper Cost @ INR 1	36,73,714/=	4,40,84,568/=
Postage Cost @ INR 25 per speed post	24,23,050/=	2,90,76,600/=
Fuel Cost @ INR 60 per trip Document	58,15,320/=	6,97,83,840/=
Total	1,19,12,084/=	14,29,45,008/=

Table 5: Contribution to Green Governance

Contribution to Green Governance	Per Month	Per Year
Number of papers can be saved	36,73,714	4,40,84,568
No. of Poplar Trees saved (1 tree makes 8,333.3 sheets)	441	5290
Water Saved (10 liters for one A4 size page)	3,67,37,140 liters of water	44,08,45,680 liters of water

Assumptions

- a. Total Paper Usage for Dealer Application : 32 pages * 2 (As 2 copies required)
 - i. Application – 10 pages
 - ii. Documents with application – 10 pages
 - iii. Enquiry, Survey – 10 pages
 - iv. Registration Certificate – 2 pages
 - v. As per Registration Application(2014-2015) data available 7645 Registration granted per month, so Paper usage: $32 * 7645 * 2 = 4,89,280$ & per year $489280 * 12 = 58,71,360$
 - vi. Cost of Toner/paper @ Rs 1 = 4,89,280 /= per month & 58,71,360/= per year
 - vii. Cost of postage @25 Rs in one month = $7645 * 25 = 19,11,25$ & in a year $191125 * 12 = 22,93,500$ /=
 - viii. Fuel cost @Rs 60 per certificate in one month = $7645 * 60 = 4,58,700$ /= & in a year = $458700 * 12 = 55,04,400$ /=
- b. Total Paper Usage for Dealer Registration Amendment: 20*2 pages (2 Copies required)
 1. Application – 8 pages
 2. Documents with application – 10 pages
 3. Amended Registration Certificate – 2 pages
 4. As per Registration Amendment granted (2014-2015) data 3819 per month then Paper usage: $20 * 3819 * 2 = 1,52,760$ & per year $152760 * 12 = 18,33,120$
 5. Cost of Toner/paper @ Rs 1 per month = 1,52,760 /=
 6. Cost of Toner/paper @ Rs 1 per year = 18,33,120/=
 7. Cost of postage @25 Rs in one month = $3819 * 25 = 95,475$ & in a year $95475 * 12 = 11,45,700$ /=
 8. Fuel cost @Rs 60 per certificate in one month = $3819 * 60 = 2,29,140$ /= & in a year = $229140 * 12 = 27,49,680$ /=
- c. Total Paper Usage for Dealer Assessment (Notices) : 2 *2 pages (2 Copies)
 - i. Number of pages in one notice: 2
 - ii. As per Assessment Data(14-15), number of notices per month: 53743
 - iii. Pages usage per month: $53743 * 2 * 2 = 2,14,972$
 - iv. Pages usage per year: $214972 * 12 = 25,79,664$
 - v. Cost of Toner/paper @ Rs 1 per month = 2,14,972/=
 - vi. Cost of Toner/paper @ Rs 1 per year = 25,79,664/=
 - vii. Cost of postage @25 Rs in one month = $53743 * 25 = 13,43,575$ /= & in a year $1343575 * 12 = 1,61,22,900$ /=
 - viii. Fuel cost @Rs 60 per certificate in one month = $53743 * 60 = 32,24,580$ & in a year = $3224580 * 12 = 3,86,94,960$ /=

- d. Total Paper Usage for Dealer Assessment (Orders) : 25 *2 pages (2 Copies)
1. Number in one order on an average : 25
 2. As per Assessment Data(14-15), number of notices per month: 31715
 3. Pages usage per month: $31715*50 = 15,85,750$
 4. Pages usage per year: $1585750* 12 = 1,90,29,000$
 5. Cost of Toner/paper @ Rs 1 per month = 15,85,750/=
 6. Cost of Toner/paper @ Rs 1 per year = 1,90,29,000/=
 7. Cost of postage @25 Rs in one month = $31715* 25 = 7,92,875/=$ & in a year $792875* 12 = 95,14,500/=$
 8. Fuel cost @Rs 60 per certificate in one month = $31715* 60 = 19,02,900$ & in a year = $1902900*12 = 2,28,34,800/=$
- e. Total Paper usage for receipt acknowledgement : 1*2 (2 copies)
1. Number of pages per acknowledgement: 1 page
 2. Number of acknowledgement per month: 6,15,476
 3. Page usage per month: $6,15,476*2 = 12,30,952$ pages
 4. Pages usage per year: $1230952 * 12 = 1,47,71,424$ pages
 5. Cost of Toner/paper @ Rs 1 per month = 12,30,952 /=
Cost of Toner/paper @ Rs 1 per year = 1,47,71,424 /=

IMPLEMENTATION CHALLENGES

Some of the key challenges faced during implementation are as follows:

- Understanding Manual field level Business process – Getting inputs from departmental officials in terms of automation of the manual system and their expectations from the system. Understanding roles and jurisdiction of various level officials on certain functionality.
- Attracting, developing, and training certain group of Departmental officials as IT Team for enabling them understand IT and think their department's functionality in terms of computerized system.
- Software development in such a manner that work-flow, roles/ jurisdiction, authorization of various level officials is maintained without disturbing the way they use to work in manual system. Implementation challenges had been disinterest, lack of computer training among field level officials who simply use to sign the documents in manual system.
- Security and privacy of different data as officials used to share their login/password with operators.
- Poor clarity and predictability of corporate goals/directions in terms of various modules, automated and hence automation had to go a number of iterative prototypes before going to final workable model.
- Insufficient business commitments of staff to support IT investments development.
- Non-acceptance of various services automation in Dealer Community due to lack of training on viewing information/ applications on Net.
- Meetings, dealer workshops, trainings are conducted on regular basis and accordingly dealers/ officials suggestions/feedback are incorporated in the system, if required and agreed upon

by the department. Hence this project maintains and boosts the working satisfaction level in the dealer community and thus its sustainability is ensured.

- Challenges with the changes in any IT System are inevitable. Department has created a systematic structure to ensure that changes to system are done after proper analysis and with due authorization from concerned authorities.
- A Committee has been constituted to evaluate the changes suggested by business users from across the field offices. Further, the changes in acts/rules/forms are done in consultation with IT Wing so that the new provisions are IT-friendly and dealers/taxpayers do not face problems in using the Automated System.
- AMC of hardware equipment & renewable of Licenses & Procurement model adaption for H/W, S/W and various services like lease line, outsource manpower etc -This project is under State Mission Mode Project. It is being designed & developed by joint efforts of NIC and the IT team of the department and hence it is a sustainable model because of government to government involvement in the project.

CONCLUSION

The complete system of E-Assessment with Recovery Challan Certificate Disposal has enabled 360 degree computerization of all functions of the Commercial Tax Department and Uttar Pradesh State has become the first State in the country to enable Online generation of digitally signed Notices/Orders and delivery of the same via SMS, email and Dealer Services Portal so as to timely actions by dealers against notices/orders, reduction in repetitive task of notices/orders typing, serving time and/or loss of notices/orders and increase in revenue collection. The software is self-sustainable. The project implementation has been done by NIC UP State Unit, which is available for s/w support on 24 x 7 basis and software is being worked upon by the officials of the Department of commercial taxes. It satisfies the requirement of all the stakeholders and all modules within the project are inter-dependent and efficiently managed.

This effort of digital Inclusion for secure, assured delivery system has been appreciate by officials as well as dealer society and proves to be a small but strong progressing step towards transparent Green Governance.

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