

Office of the
Commissioner of Commercial Taxes
Telangana State :: Hyderabad

CIRCULAR

CCT's Ref No. A(1)/107/2015, Dt. 01 -12-2015

Sub:- VAT Act- Ease of Doing Business Guidelines - Registration -
Post Registration Inspection Visit/ Advisory Visit - Guidelines
- Regarding.

Post Registration Inspection Visit/ Advisory Visit should be carried out on all new VAT dealers after obtaining the VAT Registration. The following guidelines are reiterated keeping in line the principles defined in the General Procedures Manual-II (The procedure and inspection checklist is also mentioned in the Department's Website: [www. tgct.gov.in](http://www.tgct.gov.in)).

The visits should be conducted with the following objectives:

- a) Firstly, to confirm that the VAT dealer is a genuine business and is correctly registered and that information recorded in the VAT dealer file from the registration application form is accurate. This information should provide the basis for the initial control of the VAT dealer.
- b) Secondly, the Post Registration Inspection Visit/ Advisory/ Visit has to be the most effective method to educate the of VAT dealer about the voluntary compliance. The VAT accounting requirements pertaining VAT dealer's business activities and the importance of filing the VAT Returns regularly should be detailed out to the dealer in good spirit. The penalties that would be incurred for late filing of a return and late payment of VAT should also be emphasized.

The VATIS software will throw up the list of cases pending to be taken up for the Post Registration Inspection Visit/ Advisory Visit , based on the risk criteria of "Sensitive" and "Non-Sensitive" commodities , as defined in Rule 55(2) of the T VAT Act and order of pendency from Date of Registration and delay beyond the prescribed timelines.

The Post Registration Visit visits should be completed within **Two** months of the Date of Registration.

All Officers are to strictly note that the report of the Post Registration Inspection Visit/ Advisory Visit should be submitted on the online portal within 1 working day from the date of the visit.

The report of the Post Registration Inspection Visit/ Advisory Visit (Form VAT 303) and the summary of business activities (Form VAT 300) are made available online in VATIS. The report should be filled up within 1 day from date of visit. The record of the visit (Form VAT 303 and VAT 300) will be made available online to the dealer for Viewing & Downloading.

Therefore, all Deputy Commissioners (CT) in the state are requested to bring the above instructions to the notice of all the Registering Authorities.

Sd/- V.Anilkumar
Commissioner (CT)

To

All Deputy Commissioners (CT) in the State for communication to all his/her sub-ordinate officers. Besides giving wide publicity, he/she is also requested to ensure that this circular to be affixed on the notice board of all the offices.

Copy to Senior Officers in the office of Commissioner (CT) for favour of information.

Copy to the DCTO (Computers) for placing this circular in the Official web site of the C.T. Department.

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