## Induction Training – ACTOs (DR)

### Legal Module & Manupatra

N. Sai Kishore JC (ST) Date: 10-02-2020 Venue: TSIRD

# Out lines

- Introduction to legal module
- Legal module?
- Procedure
- Utility of legal module
- Introduction to Manupatra
- How to search?
- Quick evaluation test

### Introduction

- Assessment orders under various acts
  - VAT assessment
  - CST assessment
  - Entry Tax
  - GST assessment
  - $\circ$  Determining liabilities
    - under declaration of taxes or
    - Short payment of taxes
    - Excess availment of ITC
    - Wrong Refunds

## Introduction

- Appeal mechanism
  - Appellate Joint Commissioner/ ADC
  - TVAT AT
  - Appeal to High Court
  - Writ Petition
  - Special Appeal
  - CST Appellate Tribunal
  - Appeal to Supreme Court
    - Special Leave Petition

- Increase in litigation
  - Unprocessed manual data
  - Missing physical records
  - Difficulty in record keeping & retrieving
- To track the status of litigation
- To collect the "collectable balances"
- To view the total history at one place

- Ease in Monitoring
- Updation on real time basis by various levels
- Pending balances
- Quick realization of revenue
- Removal of drudgery

- Facility to upload orders / affidavits / counters
- Developed by IIT, Hyderabad
- The legal module is developed under 'scrutiny'
- Types of petitions before legal forums
  - Appeal petition
    - Accepting/Rejecting at admission stage
  - Stay Petition

- Disposals by legal forums
  - Rejection of stay petition
  - Granting conditional stay
  - Allowing an Appeal
  - Dismissing an Appeal
  - Remanding an Appeal
  - Mixes Disposals

- Disputed tax and Collectable balance
  - Stay full stay or conditional stay Stay
     petition pending for disposal before ADC/AJC
    - AJC/ADC
    - Additional Commissioner
    - Tribunal in certain circumstances
    - High Court
    - Supreme Court

- Disputed tax and Collectable balance Non
   Collectable balance
  - Dismissed portion is collectable
  - Remanded portion needs to be decided again
  - Allowed portion demand is nullified
  - Government stay

- Mandatory uploading of orders in <u>CTD Orders</u>
  - Assessment order
  - ADC Orders stay/appeal
  - Revision orders CCT/Addl. CCT/Joint CCT
  - Additional Commissioner order stay orders
  - Tribunal Orders
  - Public view order can be retrieved

- Admission of appeal VAT regime
  - 12.5% of disputed tax and unpaid admitted tax to file appeal before ADC
  - 37.5% disputed tax and admitted tax to file appeal before tribunal aggrieved by ADC order
  - 25% of disputed tax and admitted tax to file appeal before tribunal aggrieved by the orders of revision





### COMMERCIAL TAXES DEPARTMENT

Government of Telangana

SRI K.CHANDRASHEKAR RAO The Hon'ble Chief Minister

ABOUT US 🗸	ALL ACTS 🗸	TAX COLLECTIONS	Tribunal 🗸	RTI	CITIZENS CHARTER	FAQ'S	GST INFO	CONTACT US 🗸	1
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### **COMMERCIAL TAXES DEPARTMENT**



#### Government of Telangana



#### Other Topics Department Home P.S. – C.T. Department – Integrated s ACTOs of Zone-VI - Finalised - Cert Hyderabad (Rural) Nodal Division ser ACTOs - Show cause notice for revis seniority list of ACTOs of Zone-VI - Is Regarding Annexure Sub:Public Services – Commercial Ta - Preparation of combined Integrated DCTOs of all zones of Zone-V &VI. fc 2011-12 to 2012-13 - Show Cause No Final Orders passed - Orders - Issue Annexure Sub:Guide lines to effect the transfers Annexure

 Sub:LIST OF PROPOSED INTEGRA LIST OF DEPUTY COMMERCIAL TA OF ALL ZONES OF ZONE-V, & VI, F YFAR 2011-12 TO 2012-13

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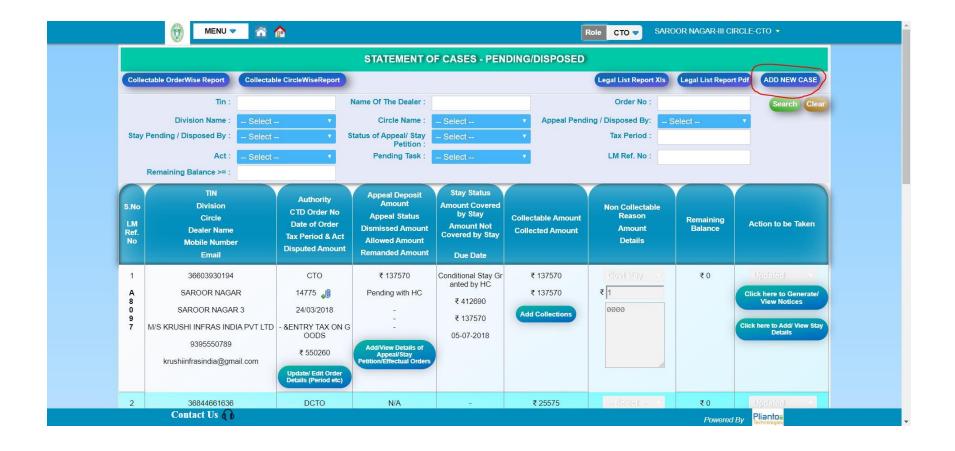
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-Feed Back		
-Case Study		
Legal		
Dismissed Cases (ADC /TVAT/HC)		
-Excess Credit Module		
-CST		
Deferment		
-Ao Notice List		
-Team Change Request		
-CST Assessments		
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### Adding a New case in legal Module

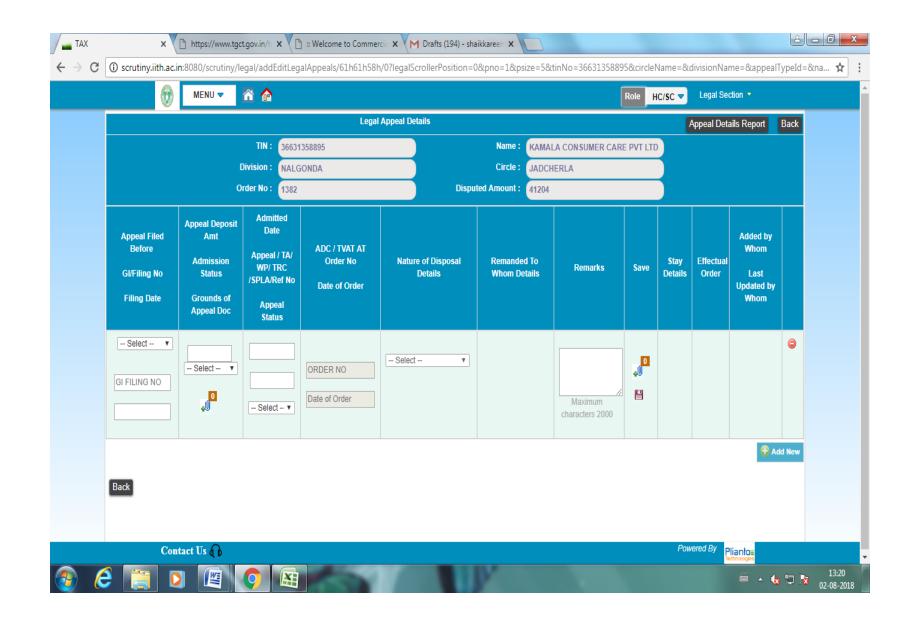


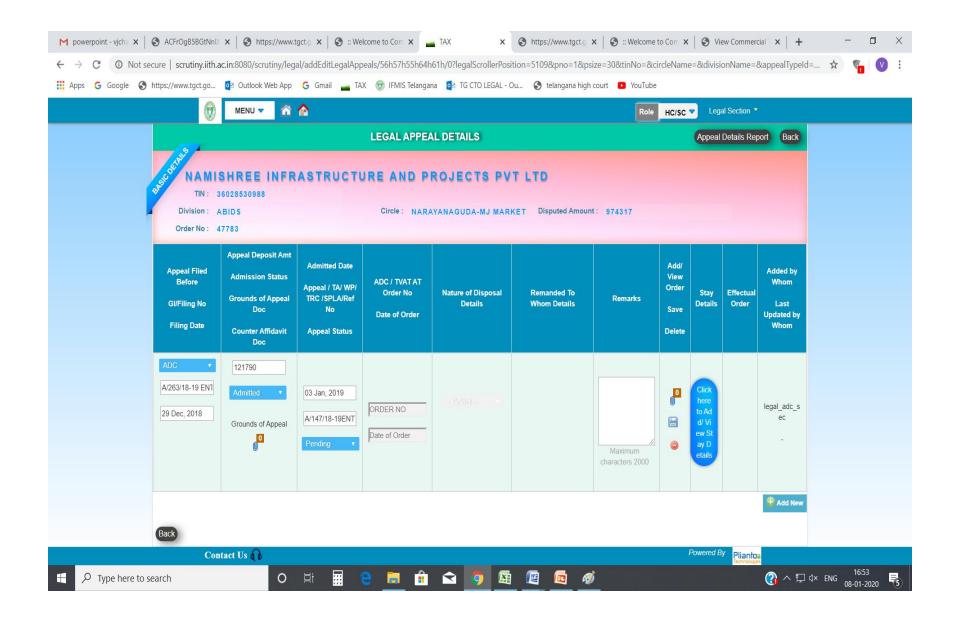
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	DETAILS OF ORIGINAL	DISPUTED ORDER		
Order Details				
AO/DCO/ACO (Ctd Order) NO:		Date :		
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Tax Period To Month :	- Select 🔻	Tax Period To Year - Select -	•	
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Authority who passed the order				
Designation:	- Select -			
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TIN/APGST/GST/GRN No :				
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Disputed Amounts (Rs)				
Tax :		Interest : 0		
Penalty :	0	Other : 0		
Remarks :				
	Maximum characters 1000			
	Save	ancel or Back		

### Legal module – Data Entry

- After clicking the save button it will go to the list screen again.
- A legal module reference number will be generated which is noted for further reference.
- For adding appeal details click on the Add/view appeal button in the fourth column of the list screen

Role HC/SC  Legal Section				1	💮 MENU 🔻 🟠	
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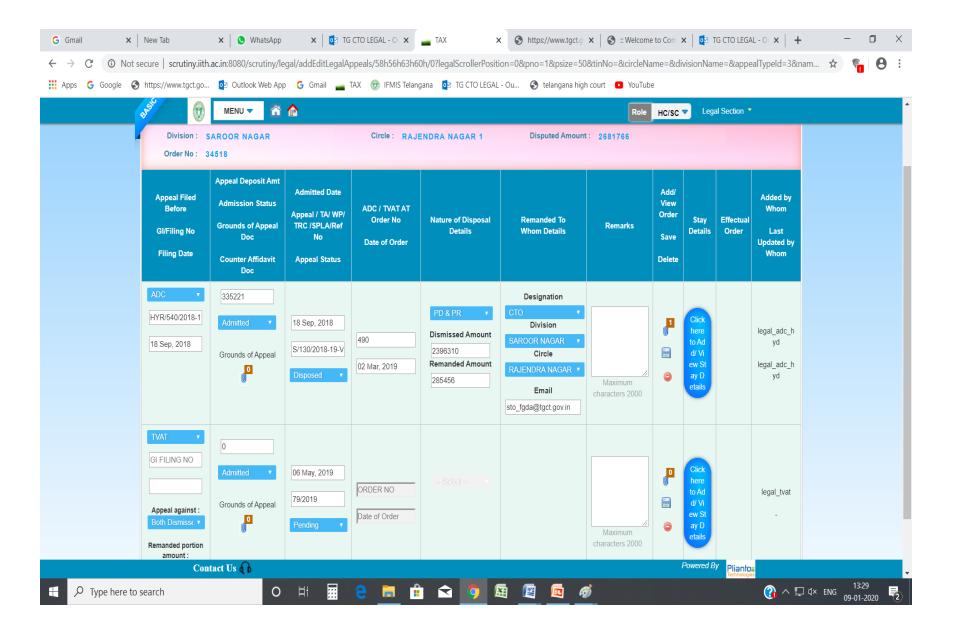




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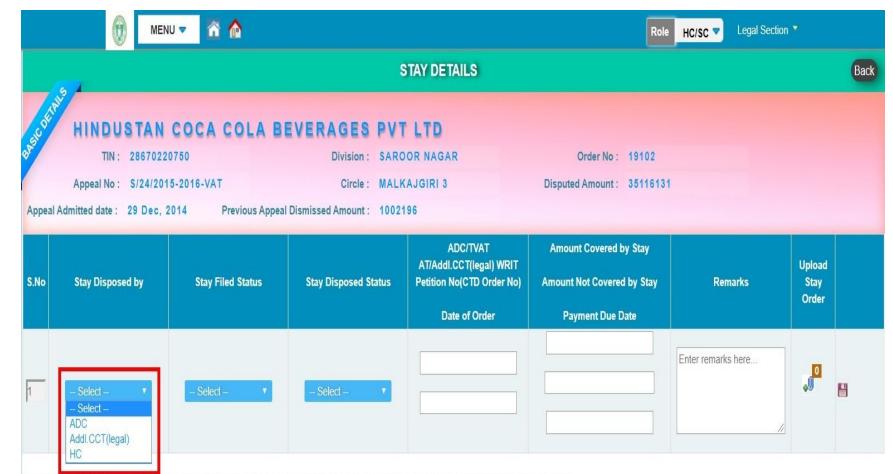
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Add New



### Legal module – Data Entry

- If the dealer files stay petition before any of the appellate forum
  - add stay petition details by clicking on the add stay details button.
  - If the 1<sup>st</sup> Appellate forum dismisses the case and approaches higher forum, add petition details of the higher appellate forum.



Note : When stay status is full stay then please enter appeal deposit amount under 'amount not covered by stay' as it is already collected.

Back

### Legal module – Data Entry

- Add collection details
- After clicking Add collections button
  - add collection details such as challan details, amount etc.
  - To issue notices to the dealer, click on Generate /view notice button on the right side of list screen.
  - Notice generated is automatically sent to the registered mail id of the dealer
- The data relating to cases pending in ADC office, Tribunal, High court
  - Can be entered by appeal/unit office
  - Collection particulars only by unit office

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#### NOTICE

Ref.N	0				Dt	
	Sub:	TAX ARI Arrears –	REARS-M/s Reg.	Notice	issued for pa	yment of
	Ref:	CTD Orde	er No Dt			
			*****			
	M/s.		were assessed under	Act f	for the period	
•	There Condi has no	is no stay i tional stay ot been paio	of the demand is as under: n force / There is no stay petitio has been granted subject to pa d or partly paid nissed / partly dismissed.	- A	so	The amou
	erefore ord:	, M/s	are liable to pay the	he following	g arrears as pe	r this offi
S.No.	Act	Period	Type (Tax/interest/penalty/others)	Amount due (Rs.)	Amount paid (Rs.)	Balance payable (Rs.)
			. 0			

(7) days from date of receipt of this notice failing which further action will be initiated to recover the dues invoking the provisions of SGST Act.

### Manupatra

- A Legal Encyclopedia
  - Acts/Rules/ Notifications/ Case laws
  - Not only taxation matters all legal matters
  - A very useful tool for quick search and to retrieve the required case law or rule or notification
  - Status of given case law still holds good or over ruled?
  - Vendor to Department and accessible from an CT office through IP user

### Manupatra

- Many search options
  - Based on citation
  - Based on key word(s)
  - Interactive Time line of given case law
  - Case map to grasp the applicability of case law
  - Facility to print, save, mail, writing note

1. An appeal disputing a tax of Rs 10,00,000/- is disposed by AJC remanding an issue with a tax effect of Rs 5,00,000/- and dismissing on the other issues. In such case what is collectable balance as on date of disposal? (Tax payer has paid 12.5% of disputed tax for admission of the appeal and did not pay the balance as he got stay from high court till the disposal of appeal by AJC) (2M)

2. Aggrieved by the orders of divisional joint commissioner, revisional authority, under VAT Act, a tax payer has filed an appeal before TVAT AT disputing levy of Rs 2,00,000/-. Further he admitted liability of Rs 1,00,000/which he not paid. How much amount to be paid by the tax payer for admission of appeal? (2M)

- 3. Appeal authority on the orders of Commissioner under VAT Act? (1M)
- a. Tribunal b. Government
- c. Advance Ruling Authority d. High Court
- 4. Which is correct regarding "relied on" (1M)
- a. Redundant case law
- b. Principles enunciated in that case law are held to be bad in law
- c. Taking shelter under this case law in the present case on hand which is disposed in the same line
- d. None of these

- a. Collection particulars are to be entered by unit office (Circle / STU) only
- b. Module captures the details of authority in case remanded by appeal authority
- c. Facility to upload affidavit and counter affidavit
- d. Uploading disputed order is not mandatory

- An appeal is filed along with stay petition disputing a levy of Rs.5 lakhs of VAT before AJC, Punjagutta. The stay petition is yet to be disposed. What is the collectable balance? (tax payer paid 12.5% of disputed tax)
- a. NIL b. Rs. 5 Lakhs
- c. Rs.4,37,500 d. Rs.2,50,000
- 7. An appeal is filed before AJC under CST Act and it is admitted disputing a levy of Rs.10,000/-. Stay petition is dismissed by AJC. On further stay before Addl. Commissioner, granted 50% conditional stay (giving credit to the already paid amount) till the disposal of the appeal. What is the amount to be paid? (2M)
- a. NIL b. Rs.8,750

c. Rs.3,750 d. Rs.10,000

### THANK YOU