

R E P O R T

TRAINING NEED ASSESSMENT [TNA]

FOR

**COMMERCIAL TAXES DEPARTMENT
GOVERNMENT OF KERALA**

BY

**COMMERCIAL TAXES DEPARTMENT [CTD] &
CENTRE FOR TAXATION STUDIES [CTS]
GOVERNMENT OF KERALA**

APRIL 2004

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S. ANILKUMAR
Registrar, CTS
[Training Manager, Co-ordination Committee]
For TNA Core Committee.

T N A - CORE COMMITTEE MEMBERS

COMMERCIAL TAXES DEPARTMENT

A. DEPARTMENT OF COMMERCIAL TAXES

TRAINING CO-ORDINATION COMMITTEE

1. Sri E G Loh Red Deputy Commissioner, Kollegal

2. Sri S. Suresh Babu, Deputy Commissioner, Kaserangan

3. Sri P. Thangaraj, Inspector, Kaserangan

4. Sri S. S. Suresh Babu, Inspector (C T), Kaserangan

5. Sri M. M. Suresh Babu, Inspector, Kaserangan

6. Sri V V. Padmanabhan, Inspector, Kaserangan

7. Sri V. S. Suresh Babu, Inspector, Kaserangan

8. Sri V. S. Suresh Babu, Inspector, Kaserangan

9. Sri K. Bhadraraj, Inspector, Kaserangan

10. Sri M. M. Suresh Babu, Inspector, Kaserangan

11. Sri J. Jayasankar, Inspector, Kaserangan

12. Sri S. S. Suresh Babu, Inspector, Kaserangan

13. Sri M. M. Suresh Babu, Inspector, Kaserangan

14. Sri J. Jayasankar, Inspector, Kaserangan

15. Sri R. Suresh Babu, Inspector, Kaserangan

16. Sri M. M. Suresh Babu, Inspector, Kaserangan

17. Sri S. S. Suresh Babu, Inspector, Kaserangan

18. Sri K. Bhadraraj, Inspector, Kaserangan

19. Sri M. M. Suresh Babu, Inspector, Kaserangan

20. Sri J. Jayasankar, Inspector, Kaserangan

21. Sri S. S. Suresh Babu, Inspector, Kaserangan

22. Sri M. M. Suresh Babu, Inspector, Kaserangan

23. Sri J. Jayasankar, Inspector, Kaserangan

24. Sri S. S. Suresh Babu, Inspector, Kaserangan

25. Sri M. M. Suresh Babu, Inspector, Kaserangan

26. Sri J. Jayasankar, Inspector, Kaserangan

27. Sri S. S. Suresh Babu, Inspector, Kaserangan

28. Sri M. M. Suresh Babu, Inspector, Kaserangan

29. Sri J. Jayasankar, Inspector, Kaserangan

30. Sri S. S. Suresh Babu, Inspector, Kaserangan

31. Sri M. M. Suresh Babu, Inspector, Kaserangan

32. Sri J. Jayasankar, Inspector, Kaserangan

33. Sri S. S. Suresh Babu, Inspector, Kaserangan

34. Sri M. M. Suresh Babu, Inspector, Kaserangan

35. Sri J. Jayasankar, Inspector, Kaserangan

36. Sri S. S. Suresh Babu, Inspector, Kaserangan

DISTRICT TRAINING CO-ORDINATORS T N A - CORE COMMITTEE MEMBERS

A. DEPARTMENT OF COMMERCIAL TAXES

1. Smt. E.G. Laila Bai, Deputy Commissioner, Kottayam
2. Sri. S. Soman Pillai, Deputy Commissioner, Kasaragod
3. Sri. P. Thankaraj, Inspecting Assistant Commissioner, Palakkad
4. Sri. S. Suresh Babu, Inspecting Assistant Commissioner (C.I.), Thiruvananthapuram.
5. Sri.K.M. Mohammed Najeeb, Inspecting Assistant Commissioner, Kottayam
6. Sri.V.V. Padmanabhan, Inspecting Assistant Commissioner, STCP, Walayar, Palakkad
7. Sri. V.Syamkumar, Intelligence Officer (I.B.), Thiruvananthapuram.
8. Sri. T.K. Ziavudeen, Sales Tax Officer, Sales Tax Office (Spl.Circle) Kollam
9. Sri. K. Bhadrar, Sales Tax Officer, Chathannur, Kollam District
10. Sri.M.K. Ayyappan, Sales Tax Officer, II Circle, Kozhikode
11. Sri. Jayanandakumar, Sales Tax Officer, Ist Circle, Thiruvananthapuram.

B. CENTRE FOR TAXATION STUDIES

12. Sri.S. Anilkumar, Registrar
13. Dr. C.S. Venkiteswaran, Lecturer
14. Smt.L. Anithakumari, Research Associate
15. Smt. R. Syama Nair, Research Associate
16. Sri.M.L. Paul, Lecturer
17. Smt. Jenny Thekkekara, Lecturer
18. Sri.K. Gopakumar, Lecturer
19. Dr.N. Ramalingam, Lecturer

DISTRICT TRAINING CO-ORDINATORS

1	Thiruvananthapuram	1	Deputy Commissioner, Thiruvananthapuram
		2	Smt.P.K.Vimala Devi, Sales Tax Officer, (Manager) O/o. Deputy Commr, Thiruvananthapuram
		3	Sri. A. Ashok Kumar, Sales Tax Officer, 1st Circle, Tvp. m.
2	Kollam	1	Smt. Vijayakumari, Manager, O/o. Deputy Commissioner, Kollam
		2	Sri. Vijayan Unnithan, Sales Tax Officer, Kundara
3	Alleppey	1	Sri. Sundaran, Sales Tax Officer, Cherthala
		2	Sri. Nazirudeen Int. Officer (I.B), Alappuzha
4	Pathanamthitta	1	Smt. Sumangala Devi, Manager, O/o Dy. Commissioner, Pathanamthitta
		2	Sri.T.J. Mathew, Sales Tax Officer, Thiruvalla
5	Kottayam	1	Smt. Valsalamony, Manager, O/o Deputy Commissioner, Kottayam
		2	Sri. Jose Dalu, Sales Tax Officer, IInd Circle, Kottayam
6	Idukki	1	Sri.P.M. James, Manager O/o Deputy Commissioner, Idukki
		2	Sri. C.K. Vinod, AITO & Sales Tax Officer, Kattappana, Idukki
7	Ernakulam	1	Deputy Commissioner, Ernakulam
		2	Sri. P.D. Bruno, Manager, O/o Deputy Commissioner, Ernakulam
		3	Sri. Basuramanarayan Karthik, Sales Tax Officer, III Circle, Ernakulam
8	Mattancherry	1	Sri. Joseph, Manager, O/o Deputy Commissioner, Mattancherry
		2	Sri. P.A. Nazeem, Sales Tax Officer, Angamali
9	Trichur	1	Smt. V.K. Sobhana, Manager, O/o Deputy Commissioner, Trissur
		2	Sri. V.R. Padmanabhan, Sales Tax Officer, II Circle, Trissur

10	Palakkad	1	Sri. C.K. Sivaraman, Manager O/o Deputy Commissioner, Palakkad
		2	Sri. V.K. Thankappan, Sales Tax Officer, 1st Circle, Palakkad
11	Malappuram	1	Sri. P. Velayudhan, Manager O/o Dy. Commissioner, Malappuram
		2	Sri. V. Abdul Jabbar, Sales Tax Officer, Manjeri
12	Kozhikode	1	Deputy Commissioner, Kozhikode
		2	Sri. N. Sivadasan, Manager, O/o Dy. Commissioner, Kozhikode
		3	Sri. P. Dayanandan, Sales Tax Officer (Audit), Kozhikode
13	Kannur	1	Sri. P. Mohanan, Manager, O/o Deputy Commissioner, Kannur
		2	Sri. B. Purushothaman, Sales Tax Officer (Enquiry), Kannur
14	Kazargod	1	M. Padmavathy, Manager O/o the Dy. Commissioner, Kasargod
		2	Sri. M. Damodaran, Sales Tax Officer (Works Contract.), Kasargod

2. BRIEF HISTORY OF SALES TAXATION IN KERALA

The history of sales tax in India begins in 1938. The levy of taxes on sale of goods and advertisements was authorized as per Entry 50 in List II of the VIIth Schedule of the Government of India Act, 1935 which empowered the provinces in British India to levy sales tax. The first province in India to levy tax on sale of goods under the above act was central provinces and Berar (renamed as Madhya Pradesh after independence) which in 1938 levied a tax on the retail sale of motor spirit and lubricants. But a general sales tax levy on goods was first made in the State of Madras in 1938, while Sri.C. Rajagopalachari was in

1. INTRODUCTION

A Training Needs Assessment exercise of this magnitude and scope, is the first of its kind in the history of Commercial Taxes Department. Necessitated in the larger context of the Modernising Government Programme [MGP] initiated by the Government of Kerala, the prime aim of this exercise is to evolve a comprehensive Training Programme for all cadres in Commercial Taxes Department.

The training programme prevailing in the Department till now followed the conventional, top-down method of imparting training, which has largely text-based and used orthodox teaching methods. It seldom took into account the needs and problems of the target cadres. This TNA exercise makes a serious attempt to break away from this mould. With this in view, the TNA exercise combines the experience and expertise of the personnel of Commercial Taxes Department and Centre for Taxation Studies.

In order to arrive at a Training Programme that is need-based and trainee-oriented, it collected relevant information about the present status, problems and the existing knowledge/skill gaps at all levels in the Commercial Taxes Department. A detailed questionnaire survey that covered all relevant aspects was used for this. This questionnaire covered all the cadres in the Department (from Deputy Commissioners to Peons) from all the districts in the state.

Participatory in approach, this methodology helped in elucidating the views and suggestions of the employees of Commercial Taxes Department in a free and informal manner.

This exercise, we hope, would go a long way in designing need-based and cadre-specific training modules/methods that are appropriate to each level in the Commercial Taxes Department.

2. BRIEF HISTORY OF SALES TAXATION IN KERALA

The history of sales tax in India begins in 1938. The levy of taxes on sale of goods and advertisements was authorised as per Entry 48 in List II of the VIIth Schedule of the Government of India Act, 1935 which empowered the provinces in British India to levy sales tax. The first province in India to levy tax on sale of goods under the above act was central provinces and Bearar (renamed as Madhya Pradesh after independence), which in 1938 levied a tax on the retail sale of motor spirit and lubricants. But a general sales tax levy on goods was first made in the State of Madras in 1938, while Shri.C. Rajagopalachari was in

power. The State of Kerala was formed by the integration of the princely State of Travancore Cochin with the Malabar District and Kasargode Taluk of the State of Madras. In the Princely State of Cochin, sales tax was introduced on the 1st day of Chingom 1122 (17-8-1946) and in Travancore on the 1st day of Edavom 1124. In the erstwhile Cochin area the administration of the Sales Tax Law was under the control of the Income Tax Department and in the Travancore area the Sales Tax administration was in the hands of the Excise Department. On the integration of the two States of 1st July 1949 the Travancore General Sales Tax Act, was extended to Cochin. This was later extended to the whole Kerala with the name the General Sales Tax Act, 1125. After the Federal Financial Integration as per G.P.No.SR/1-4611/49/RD dated 12.5.1950 a separate Agricultural Income Tax and Sales Tax Department with the Board of Revenue at its head was formed in May 1950 to administer the General Sales Tax Act 1125 and the Agricultural Income Tax Act 1950. Consequent on the abolition of the Board of Revenue as per the Kerala Board of Revenue Abolition Act 1998 in July 1998, the Department was renamed as the Department of Commercial Taxes and the Member Board of Revenue in charge was redesignated as the Commissioner of Commercial Taxes.

The present statute the Kerala General Sales tax Act, 1963 was enacted after repealing the General Sales Tax Act, 1125 on the basis of the recommendations of the High Level Sales tax Committee headed by Shri.P.S. Nataraja Pillai, former Finance Minister.

In the Constitution, the power to levy tax on the sale or purchase of goods other than newspapers rests with the State Legislature by virtue of entry 54, List-II of the Seventh Schedule. These powers are regulated by Articles, 286 and 301 to 304 of the Constitution.

The following enactments are in force in the State for the levy of Sales tax.

- (a) Kerala General Sales Tax Act 1963.
- (b) Central Sales Tax Act 1956
- (c) Kerala Surcharge on Taxes Act 1957.

In addition to the above the Department administers the following enactments.

- (a) Kerala Money Lenders Act 1958
- (b) Kerala Tax on Luxuries Act 1976
- (c) The Kerala Agricultural Income tax Act 1991 (which replaced the Agricultural Income Tax Act 1950)
- (d) Kerala Tax on Entry of Goods in to Local Areas Act 1994.

3. BRIEF DESCRIPTIONS OF THE FUNCTIONS OF COMMERCIAL TAXES DEPARTMENT [Refer Annexure -I for the Organizational Chart of CTD]

The functions exercised by the Commercial Taxes Department are broadly classified as follows:

Head Office: Commissioner of Commercial Taxes exercises general control of the Department and overall authority under the Acts administered by it. As part of this the Commissioner inspects or causes inspection of sub-ordinate offices. Apart from the General control exercised by the Commissioner as Head of the Department, he is also vested with powers of revision under the various Acts, suo motu as well as on application.

Assessment: This function is exercised through the sales tax officers/Agricultural Income Tax and Sales Tax Officers/Assistant Commissioners. Inspecting Assistant Commissioners at sub District level and Deputy Commissioners at District level Supervises the Officers of the Assessment Wing. The assessing authorities also function as Registering Authorities under the KGST Act, CST Act and Tax on Luxuries Act.

Appeals: Appellate Assistant Commissioners and Deputy Commissioners (Appeals) are the first appellate authorities in respect of orders issued by officers in the cadre of sales tax officers and Assistant Commissioners respectively. Second appeals against orders issued by the first appellate authority lie to the Appellate Tribunal, except in the case of Kerala Money Lenders Act and the Kerala Tax on Luxuries Act.

Intelligence: This function includes inspection of business places and vehicles, investigation and detection of frauds and evasion. The functions are exercised by the Intelligence Squads/Investigation Squads normally headed by an officer in the cadre of Sales Tax Officer. Their work is Supervised by Inspecting Assistant Commissioners (Intelligence)/(Investigation), Deputy Commissioners (Intelligence) and Joint Commissioner (Enforcement).

Revisions: The power of Revision is exercised by Deputy Commissioners Suo motu and on application, under the various acts. Revision on application is provided against orders, which are not appealable. Suo motu power is exercised in order to correct any illegality in the orders issued by subordinate authorities.

Audit and Inspection: This includes audit of assessments, performance audit and inspection of offices. The objective is achieved through Sales Tax Officers (Audit), at District level, whose work is supervised by Inspecting Assistant Commissioners (Audit) and Deputy Commissioners (Audit).

Check Posts; Check posts conduct inspection of vehicles at notified areas with a view to preventing evasion of tax under the KGST Act/CST Act, and collect primary information regarding transport of goods into and out of the State. check posts also collect entry tax under the Kerala Tax on Entry of Goods into Local Areas Act. Major check posts are headed by Assistant Commissioners and others by Sales Tax Officers/Sales Tax Inspectors.

Licensing under the Kerala Money Lenders Act

Inspecting Assistant Commissioners at Sub-District level Act as Licensing Authorities under the Kerala Money Lenders Act and also watch compliance of the provisions of the Act by the Money Lenders.

4. SHARE OF SALES TAX TO THE STATE EXCHEQUER

TABLE No. 1
SHARE OF SALES TAX CONTRIBUTION TO STATE EXCHEQUER

SL. NO.	YEAR	STATE'S TOTAL REVENUE (Tax+Non-Tax etc) [STR] (in crores)	STATE'S OWN TAX REVENUE (All Taxes) [SoTR] (in crores)	STATE'S SALES TAX REVENUE (SSTR) (in crores)	% OF SSTR ON STR (in crores)	% OF SSTR ON SoTR (in crores)
1	2	3	4	5	6	7
1	1997-98	7124.11	4501.05	3084.09	43.29	68.52
2	1998-99	7200.59	4649.56	3366.54	46.75	72.41
3	1999-00	7943.81	5193.51	3853.54	48.51	74.20
4	2000-01	8730.86	5870.26	4344.33	49.76	74.01
5	2001-02	9056.39	5923.42	4440.85	49.04	74.97
6	2002-03	10637.39	7302.54	5343.15	50.23	73.17
7	2003-04 *	12551.25	8581.98	6200.00	49.40	72.24
8	2004-05**	14263.96	9732.71	7123.00	49.94	73.19

* Revised Budget Estimate ** Budget Estimate

Source: Relevant issues of Budget in Brief, Government of Kerala

It is evident from the Table No.1 that the percentage of Sales Tax Revenue to State's Own Tax Revenue has consistently increased to 73.17% in 2002-03 from 68.52% in 1997-98. The current budget (2004-05) also it is estimated at 73.19%. Likewise the contribution of sales tax to State's Total Revenue (tax and non tax revenue) is also showing an increasing trend ie. from 43.29% in 1997-98 to 50.23% in 2002-03.

TABLE No. 2
SHARE OF COLLECTION CHARGES ON SALES TAX REVENUE

SL.No.	YEAR	STATE'S SALES TAX REVENUE (SSTR) (in crores)	SALES TAX COLLECTION CHARGES [STCC] (in crores)	% OF STCC ON SSTR
1	2	3	4	5
1	1998-99	3366.54	34.15	1.01
2	1999-00	3853.54	46.68	1.21
3	2000-01	4344.33	44.35	1.02
4	2001-02	4440.85	40.26	0.91
5	2002-03	5343.15	38.11	0.71

Source: Finance Accounts

Evidently, the cost of collection of Sales Tax of the State is a meagre 0.71 per cent in 2002-03, (Table No.2) which also is exhibiting a declining trend after the year 1999-2000.

5. WHY TNA FOR CTD?

Like most other Government Departments, Commercial Taxes Department was also following the conventional, top-down, trainer-centered method of training. The nature, content, method and duration of the training programmes were designed solely by the training division in consultation with the trainers. It seldom sought to take into account the specific needs and training gaps of each cadre, or address their performance problems.

Even though training was being imparted to the staff down to the cadre of L.D. Clerk, the main focus was upon the upper cadres in the department. As a result the lower cadres in the department rarely had the opportunity to undergo training and enhance their knowledge/skills. This lack of feed back from the stakeholders had severely limited the scope, reach and utility of the training programmes.

In the changing scenario, the role of government departments and officers is being radically redefined. Under the circumstances, there is an urgent need to impart all cadres in the government service with necessary training so that they are able to execute their duties and render public services more effectively and efficiently in the new environment.

The present TNA exercise was conducted with a view to revamp the existing pedagogy, content and method of training by taking into account the opinions, views and suggestions of the stakeholders at all levels in the department.

6. TERMS OF REFERENCE [ToR]

1. To examine the work of each cadre of employees (from Deputy Commissioner to Peon)
2. To identify the performance problems faced by all cadre of employees (from DC to Peon)
3. To examine the service delivery gaps faced by the Cross sections of Tax Payers/ related public
4. To recommend the Training and Non-Training intervention for each cadre of employees / tax payers / related public.

7. METHODOLOGIES AND SAMPLE

Training Need Assessment (TNA) core committee members, after successful completion of TNA Toolkit Workshop during January 12-16 at IMG, formulated the modus operandi of conducting TNA of CTD and finalised the TNA Report. After having six rounds of one-day workshops conducted at CTS during the months of February/March 2004, the following activities were systematically conducted for finalising the TNA Report.

(1) The stakeholders of the CTD were finalised after having detailed interactions (Refer 'Stakeholders')

(2) The Terms of Reference [ToR] of the study was also finalised after discussions with the Commissioner of Commercial Taxes. (Refer 'Terms of Reference').

(3) TNA Core Committee decided unanimously to conduct an extensive opinion survey among the cross sections of the employees from all cadres and Districts. For this a detailed Questionnaire (both in English and Malayalam) was developed, (Refer Appendix -II). A pilot survey at Thiruvananthapuram was also conducted for administering the draft questionnaire and necessary deletions/additions/modifications made before finalising the questionnaire for the sample opinion survey in all the Districts.

(4) Sample employees of all cadres (From DC to Peon) were selected from all the Districts on a Stratified Random Sample Method. The Commissioner of Commercial Taxes (Chairman, Training Co-ordination Committee) directed each District Deputy Commissioners to Organise one-Day Search Conference (with the help of District Training Co-ordinators).

Employees of and above the rank of Assistant Sales Tax Officer, who exercise statutory functions, were requested to be present for the survey in the Morning session (10.30am to 12.45pm) and the rest, Head Clerk to Peon, in the Afternoon session (2pm to 4.15pm). General Guidelines were also provided for the uniform and smooth conduct of the survey (Refer Annexure -III). Two/Three members of the TNA Core Committee were deputed to conduct the opinion survey. The Registrar, Centre for Taxation Studies (Training Manager, Co-ordination Committee) was asked to Co-ordinate and meet the necessary expenses from the CTS fund.

(5) In the three important Districts ie Thiruvananthapuram, Ernakulam and Kozhikode general opinions of the Trading Community/Trading Association were also sought on interview basis. Majority of them complained about the inadequacy of the infrastructure facilities of the Department and the non-co-operative approach of the officials of the Department. Their opinions have been taken into account while preparing the Training plan of the officials.

(6) Out of the total 4497 (population) employees in all cadres, 1087 sample employees responded to the opinion survey with wholehearted co-operation and enthusiasm. [(The population and sample (District wise and Cadre wise) is depicted in Annexures IV & V)].

(7) The opinions expressed by the sample employees from all the cadres from all the 14 Districts are tabulated, classified, consolidated and analysed as follows:

(a) For the purpose of imparting training employees belonging to various cadres have been classified into Nine Groups (From Group A to Group I) Employees who are in the same cadre and whose jobs are transferable were grouped together. (Refer Annexure -VI).

(b) Opinions expressed by each such group of cadre are analysed consolidated, and presented in the following major heads in the report.

- Cadre included in each group
- Total strength and valid sample opinions taken
- Sample profile – Age, Academic qualifications, Professional qualifications, Experience in the present post and Total experience in the CTD.
- Activities/Duties – Routine and Special
- SWOT
- Problems/Issues
- Major performance problems perceived
- Training interventions
- Non-Training interventions

A summary of the Training/Non -Training plan is presented at the end of the report.

8. The training is proposed to be imparted at District Level (in all 14 Districts), at Zonal level (three zones – Thiruvananthapuram, Emakulam & Kozhikode) and at Head Quarters Level (at CTS, Thiruvananthapuram).

8. STAKEHOLDERS

In the case of a Government Department like Commercial Taxes Department, which earns bulk of the revenue and has a constant interface with different sections of the public like business firms, industrialists, etc, the spectrum of stakeholders is liable to be varied. If its primary stakeholders include the Government, the trading community and the Employees, equally important are the rest - the customers, the general public and other government agencies/departments. The primacy of each group of stakeholders will depend upon the angle of our view or focus point. If revenue mobilisation is the sole objective, the Government would naturally be the prime stakeholder. If better services delivery is our aim, then the clients or 'service-seekers' (the trading/industrial community) will occupy the centre stage, especially in the context of the shift of focus from enforcement to compliance. There is a need to strike a balance between the interests of Revenue and the Assessee. The challenge of the future is to ensure maximisation of revenue collection through prevention of tax leakage/evasion while rendering efficient and professional services to the taxpayers. This presupposes an assessee-friendly atmosphere in terms of simplification of rules and procedures, modernisation of governance, better assessee-department relationship, compliance promoting public awareness programmes etc.

So, as far as this TNA is concerned, the major stakeholder is Revenue and the focus is upon the following aspects:

- Improving the efficiency of the officials of Commercial Taxes Department by identifying and filling the training gaps.
- Improving the quality of the assessee-department interface
- Better infrastructural facilities to achieve the above two.

9. LIMITATIONS

The comprehensiveness of this TNA may be limited by the sampling process. Given the variety of roles, duties and responsibilities, a stratified random sample of the present kind may not fully cover each and every aspect of performance problems and training gaps. But, within the limitations of time and funds, every effort has been taken to ensure representativeness and adequacy at each level.

Another limitation has been the quality of input from taxpayers and their coverage. Due to lack of time and funds, the survey among taxpayers were conducted only at three Centres: Thiruvananthapuram, Kochi and Kozhikode. Opinions and views of this section of the stakeholders were collected through open-ended interviews and personal discussion.

SEX		
Gender	Num.	%
Male	17	85
Female	3	15
Total	20	100

10. CADRE-WISE TNA REPORT

GROUP - A TNA FOR DEPUTY COMMISSIONERS

Cadres included in this group:

Deputy Commissioner (General)
Deputy Commissioner (Audit & Inspection)
Deputy Commissioner (Law)
Deputy Commissioner (Legal Wing)
District Deputy Commissioner
Department Member, Agricultural Income Tax & Sales Tax Appellate Tribunal.
Deputy Commissioner (Appeals)
Deputy Commissioner (Intelligence)
Member Secretary, Traders Welfare Board
Registrar, Centre for Taxation Studies

Total Strength: 37

Sample taken for the study: 20

(A) SAMPLE PROFILE

AGE		
Years	Nos.	%
47	1	5
48	1	5
49	0	
50	3	15
51	5	25
52	4	20
53	2	10
54	3	15
55	1	5
Total	20	100

SEX		
Gender	Nos.	%
Male	17	85
Female	3	15
Total	20	100

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
SSLC	-	
PDC	-	
Graduates	16	80
Post Graduates	4	20
Others	-	-
Total	20	100

PROFESSIONAL QUALIFICATIONS

Qualifications	Nos.	%
LLB	19	95
LLM	1	5
MBA	-	
Information Technology	-	
Others	-	
Total	20	100

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
1	5	25
2	4	20
3	1	5
5	1	5
6	2	10
10	3	15
11	2	10
12	2	10
Total	20	100

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
18-20	6	30
21-23	6	30
24-26	2	10
27-29	4	20
30-32	2	10
Total	20	100

(B) ACTIVITIES / DUTIES

Routine Activities

1. Administration
2. Disposal of revision and appeals
3. Motivating Officers to perform well
4. Attending the files relating to second revision of Commissioner/OP in the High Court etc.
5. District administration of Officers in the Assessment Wing
6. Superintendence guidance and control of the sub offices
7. Disposal of petitions
8. Target collection
9. Disposal of assessment
10. Redressal of grievances
11. Administration of Intelligence Wing
12. Supervision and control – Vigilance Officer, Check Post
13. Co-ordinating the operations of various squads
14. Maintenance of discipline in the office

Special Activities

1. Enquiry relating to disciplinary action
2. Surprise visit at check posts
3. Organising conferences
4. Work review
5. Liaison with other districts/State officials
6. Organise street survey
7. Hearing and disposal of revision petition

(C) SWOT ANALYSIS

Strength

1. Decision making skill
2. Experience in various wings
3. Well trained staff
4. Effective supervision
5. Quick disposal
6. Co-operative mentality
7. Ability to Manage any type of work
8. Vast power
9. Ability to handle issues tactfully
10. Legal knowledge

Weaknesses

1. Inability to finish the work within the time limit
2. Lack of Management training
3. Lack of efficient staff
4. Inability to handle Complicated legal issues
5. Lack of computer knowledge
6. Not achievement of monthly quota
7. Inability to compile accurate statistics
8. Poor knowledge in accounting for prevention of tax evasion

Opportunities

1. Opportunity to practice as tax advocate after retirement

Threats

1. Lack of recognition
2. Political interference and pressures from service organisation
3. False propaganda by trade associations about the Department.
4. Disciplinary action
5. Audit objections
6. Untimely transfer

(C) PROBLEMS/ISSUES

Infrastructure

1. Lack of official Mobile Phone
2. Lack of AC Room for DC
3. In-sufficient office space
4. In-sufficient furniture
5. No sufficient stationery
6. No Quarters facilities
7. Want of own building
8. Lack of vehicles

Knowledge and skill

1. Lack of knowledge in preparing statistical data
2. Lack of knowledge/skill in management
3. Lack of knowledge in Financial Analysis
4. Lack of knowledge in preventing and detecting errors/frauds and evasions

Motivational

1. Absence of an effective rewarding system
2. Delay in getting promotion / Lack of promotional avenues.

Staff and Services

1. Non accountability of clerical staff
2. Untrained staff

Systems

1. Non compliance of time limit
2. Over load of work
3. Insufficient staff
4. Absence of an effective System for destroying unwanted files
5. Lack of effective shop inspection
6. Want of updated office manual / Performance Aids
7. Unnecessary disciplinary action

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Deputy Commissioners are not able to achieve various Revenue/Non-Revenue targets and co-ordinate the activities of the subordinate officers effectively and timely.

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Legal Workshop	4 days	Off the job and participatory	H.Q	To inculcate the capacity of analysing legal issues with recent legal changes	1. Yearly once 2. Two batches of 20 participants each
2	Leadership Training Course (Time/Crisis/Inter personal Management / Good Governance etc.)	6 days	Off the job	H.Q	To make the participants effective Administrative Leaders	1. Once in 2 years 2. Two batches of 20 participants each
3	Prevention / Detection of evasion and accounting frauds Course	6 days	Off the job	H.Q	To enable the participants to detect handle/ tackle cases of evasions/ frauds	1. Once in 2 years 2. Two batches of 20 participants each
4	National and International Level Courses on Tax Administration.	Selected efficient Deputy Commissioners may be sent to foreign countries for undergoing such courses and also Centres at National Level. The Commissioner of Commercial Taxes may fix the mode of selection. AIM: To give the participants an exposure to the systems and procedures in Tax Administration Prevailing in the rest of the country and also to modern trends in International sales taxation and Administration.				

(F) NON-TRAINING INTERVENTION

1. Fully furnished room with Computer & Fax
2. Official Mobile phone connection
3. More financial power for purchase of goods / furniture etc. and for repairs of vehicle
4. Own building at all Districts and special space norms for the CTD.
5. Good Library
6. Reward and Recognition.
7. Inter-departmental support and co-ordination from various State Government Departments (Police, State Excise etc.) and Central Government Departments (Income Tax, Central Excise etc.). Formation of Co-ordination Committee. Necessary Statutory support.
8. Formation of Inter-State Commercial Taxes Department Co-ordination Committees
9. Increase the percentage of collection charges to 3 to 5% of the total collection. (Infrastructure Development)
10. Scientific job rotation system

Total Strength: 126

Sample taken for the study: 75

(G) SAMPLE PEOPLE

Years	No.	%
41	1	1.33
42	2	2.67
43	4	5.33
44	2	2.67
45	11	14.67
46	8	10.67
47	4	5.33
48	14	18.67
49	7	9.33
50	14	18.67
51	2	2.67
Total	75	100.00

Gender	No.	%
Male	67	89.33
Female	8	10.67
Total	75	100.00

GROUP - B**TNA FOR ASSISTANT COMMISSIONERS****Cadres included in this group:**

Inspecting Assistant Commissioners
Assistant Commissioners (Assessment)
Inspecting Assistant Commissioner (Intelligence Wing)
Inspecting Assistant Commissioner (Audit)
Law Officer
Inspecting Assistant Commissioner (Investigation Branch)
Inspecting Assistant Commissioner (Commercial Investigation)
Inspecting Assistant Commissioner (Check post)
Appellate Assistant Commissioners
Inspecting Assistant Commissioner (Special)
Assistant Commissioner in the Deputy Commissioner (Law)
Assistant Commissioner in the Commissionerate
Inspecting Assistant Commissioner (Audit & Inspection), Commissionerate
Assistant Commissioner (Training)
Secretary, Sales Tax Appellate Tribunal, Thiruvananthapuram.

Total Strength: 126**Sample taken for the study: 75****(A) SAMPLE PROFILE****AGE**

Years	Nos.	%
44	1	1.33
46	3	4.00
47	4	5.33
48	2	2.67
49	11	14.67
50	8	10.67
51	9	12.00
52	14	18.67
53	7	9.32
54	14	18.67
55	2	2.67
Total	75	100.00

SEX

Gender	Nos.	%
Male	67	89.33
Female	8	10.67
Total	75	100.00

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
SSLC	1	1.33
PDC	3	4.00
Graduates	49	65.34
Post Graduates	22	29.33
Others	-	-
Total	75	100.00

PROFESSIONAL QUALIFICATIONS

Qualifications	Nos.	%
LLB	32	86.49
LLM	3	8.11
MBA	1	2.70
Information Technology	1	2.70
Others	-	-
Total	37	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
1	21	28.00
2	12	16.00
3	11	14.67
4	4	5.33
5	5	6.67
6	2	2.67
7	4	5.33
8	2	2.67
9	4	5.33
10	8	10.66
11	2	2.67
Total	75	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
Less than 10	4	5.33
11-15	2	2.67
16-20	28	37.33
21-25	15	20.00
26-30	17	22.67
31-35	9	12.00
Total	75	100.00

(B) ACTIVITIES / DUTIES

Routine Activities

1. Inspection of subordinate offices
2. Over checking of check post
3. Surveillance
4. Office administration
5. Approval of Assessment files
6. Overall supervision and control
7. Revenue collection
8. Activities relating to Kerala Money Lender Act
9. Timely completion of assessments
10. Inspection of business places
11. Correspondence
12. Vehicle checking
13. Scrutiny of revision orders
14. Scrutiny of appellate orders
15. Representing the state before the Appellate Tribunal
16. Disposal of appeals
17. Supervision and control of Intelligence Squads
18. Enquiry and Office Inspection
19. Checking books of accounts
20. Investigation work
21. Booking new cases
22. Settling Audit objections
23. Issuing registration

Special Activities

1. Strengthening the Boarder check post
2. Collection of NSC targets
3. Attending conference
4. Organizing, Vehicle Checking/shop inspection

(C) SWOT ANALYSIS

Strength

1. Knowledge about the job
2. Ability to tackle critical situations
3. Ability to maintain Good relations
4. Prompt disposal of files
5. Legal knowledge
6. Good drafting ability
7. Will power
8. Integrity
9. Staff co-operation
10. Good governance
11. Confidence in presenting cases

Weaknesses

1. Non co-operation of subordinate
2. Health issues
3. Lack of IT knowledge
4. Lack of knowledge in file management
5. Minimum knowledge in service matters
6. Lack of drafting skill
7. Inadequate knowledge in court decisions
8. Insufficient knowledge in the areas of investigation

Opportunities

1. Opportunity to practice as tax advocate after retirement
2. Prospects of promotion to the cadre of Deputy Commissioner

Threats

1. Threats at check post
2. Political interference
3. Traders threat
4. Threats from smugglers
5. Audit queries

(C) PROBLEMS/ISSUES

Infrastructure

1. Lack of well equipped Library
2. Lack of Furniture
3. Lack of Department Forms
4. Lack of cabins, Telephone etc.
5. No better office building
6. Lack of vehicles in good condition
7. No scanning facilities for checking vehicles at check posts
8. Lack of stationery
9. Lack of photocopying machine
10. Insufficient vehicle

Knowledge and skill

1. Lack of knowledge in establishment matter
2. Lack of up-to-date knowledge in case laws
3. Lack of computer knowledge (software)
4. Lack of knowledge in presenting legal matters before court
5. Lack of knowledge in statutes of other states
6. Lack of accounting knowledge
7. Lack of Inter personnel skill
8. Lack of knowledge in assessment wing
9. Lack of knowledge in service matters

Motivational

1. No posting is given in the home districts

Staff and Services

1. Frequent transfer
2. Insufficient staff

Systems

1. Unscientific fixation of target
2. Old system of filing
3. Insufficient fund
4. Latest Amendments/Circulars are not made available in time to the officers
5. Unscientific work distribution
6. Inadequate clerical staff
7. Non availability of assessment records
8. Frequent unscientific and useless conferences

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Assistant Commissioners are not able to achieve various revenue and Non revenue targets and co-ordinate the activities of their subordinates effectively and timely.

(E) TRAINING INTERVENTION

SL NO.	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Legal Workshop	4 days	Off the job and participatory	H.Q	To inculcate the capacity of analysing legal issues with recent legal change	1. Yearly once. 2. Two batches of 20 participants each
2	Leadership Training course (Time/Crisis / Interpersonal Management/ Good Governance etc.)	6 days	Off the job	H.Q	To make the participants effective Administrative Leaders	1. Once in 2 years. 2. Two batches of 20 participants each
3	Course on Prevention / Detection of evasion and accounting frauds	6 days	Off the job	H.Q	To enable the participants to detect handle/ tackle cases of evasions/fronds	1. Once in 2 years. 2. Two batches of 20 participants each
4	Promotion Training Course	1 month	Off the job/On the job	District	-	-
5	Computer Training Course	2 weeks	Off the job	District	-	-
6	Tax Statute course	6 days	Off the job	Zonal	To equip with latest changes in the statutes	1. 30 participants in one batch. 2. Once in a year for each Officer
7	National and International Level Courses on Tax Administration.	Selected efficient Assistant Commissioners may be sent to foreign countries for undergoing such courses and also Centres at National Level. The Commissioner of Commercial Taxes may fix the mode of selection. AIM: To give the participants an exposure to the systems and procedures in Tax Administration Prevailing in the rest of the country and also to modern trends in International sales taxation and Administration.				

(F) NON-TRAINING INTERVENTION

1. Separate room for AC's
2. Fully furnished room with Computer & Fax
3. Official Mobile connection for Assistant Commissioners working in Intelligence/ Investigation Wings and also for those having jurisdiction over check-post
4. Own building in all Districts
5. Recognition/Award for exemplary work
6. Law Books / Reference Library
7. Sufficient Stationery/Departmental Forms
8. Vehicles.
9. Security for all 'A' and 'B' class check posts
10. Corrective Measures to tackle workload.
11. Inter-departmental support and co-ordination from various State Government Departments (Police, State Excise etc.) and Central Government Departments (Income Tax, Central Excise etc.). Formation of Co-ordination Committee. Necessary Statutory support.
12. Formation of Inter-State Commercial Taxes Department Co-ordination Committees
13. Increase the percentage of collection charges to 3 to 5% of the total collection. (Infrastructure Development)
14. Scientific job rotation system

SAMPLE PROFILE

AGE

Years	No.	%
25-30	8	0.44
31-35	7	0.44
36-40	0	0.00
41-45	51	22.27
46-50	13	5.75
51-55	95	41.90
Total	174	100.00

SEX

Gender	No.	%
Male	160	87.35
Female	14	7.65
Total	174	100.00

GROUP - C
TNA FOR SALES TAX OFFICERS

Cadres included in this group

Manager
Sales Tax Officer
Agricultural Income tax & Sales Tax Officer
Sales Tax Officer (Audit)
Superintendents
Sales tax Officer (Enquiry)
Sales tax Officer (Reserve)
Agricultural Income tax & Sales tax Officer (Reserve)
Additional Law Officer
Intelligence Officer
Sales tax Officer in check post
Sales tax Officer, Office of the Deputy Commissioner (Law)
Assistant Secretary, Sales Tax Appellate Tribunal
Sales tax Officer, Office of the Assistant Commissioner (Training)

Total Strength: 552

Sample taken for the study: 229

(A) SAMPLE PROFILE

AGE

Years	Nos.	%
25-30	0	0
31-35	1	0.44
36-40	6	2.62
41-45	51	22.27
46-50	75	32.75
51-55	96	41.92
Total	229	100.00

SEX

Gender	Nos.	%
Male	189	82.53
Female	40	17.47
Total	229	100.00

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
SSLC	32	13.97
PDC	40	17.47
Graduates	120	52.40
Post Graduates	36	15.72
Others	1	0.44
Total	229	100.00

PROFESSIONAL QUALIFICATIONS

Qualifications	Nos.	%
LLB	56	74.66
LLM	8	10.67
MBA	2	2.67
Information Technology	1	1.33
Others	8	10.67
Total	75	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	174	75.98
3-5	21	9.17
More than 5	34	14.85
Total	229	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	4	1.75
6-10	48	20.96
11-15	12	5.24
16-20	9	3.93
21-25	78	34.06
More than 25	78	34.06
Total	229	100.00

(B) ACTIVITIES / DUTIES

Routine Activities

1. Revenue collection
2. Completion of assessment
3. Establishment matters
4. Supervision of work
5. Public Relations
6. Audit of Assessment files
7. Audit of Registers kept in the offices
8. Maintenance of Registers and current files
9. Issue of statutory forms to dealers
10. Verification and scrutiny of returns
11. Supervision in the upkeep of registers
12. Clarifications to dealers
13. Inspection, Enquiry, Arrears collection
14. Vehicle checking, and inspection of business places
15. Preparation of Statistics
16. Correspondence
17. Preparation of monthly dairy
18. Verification of accounts
19. Local Audit Report
20. Disposal of CR and OR files
21. Over checking of check post
22. Investigation / Interstate Investigation
23. Take over of check posts

(C) SWOT ANALYSIS

Strength

1. Experience
2. Preparedness for hard work
3. Knowledge of Act and Rules
4. Healthy relationship with the dealers
5. Co-ordination and mutual understanding
6. Impetus to meet challenges
7. Alertness
8. Communication skill
9. Timely follow-up
10. Support of subordinate staff
11. Support from higher authorities
12. Protection by the statute
13. Discretionary powers
14. Administrative ability
15. Good personnel relations

Weaknesses

1. Non-prioritisation of duties
2. Un-scientific standards/Quota/Target
3. Lack of networking and Information Technology
4. Lack of public awareness
5. Lack of communicative Skills
6. Lack of Co-operation from other departments
7. Lack of drafting skill

Opportunities

1. Knowledge and skill enhancement
2. Working in the native district
3. Better contacts with public

Threats

1. Transfer
2. Disciplinary action
3. Pressure from politicians
4. Threats from smugglers/Tax evaders
5. Pressure from Superiors

(C) PROBLEMS/ISSUES

Infrastructure

1. Lack of stationery
2. Lack of furniture
3. Lack of computers
4. Lack of Telephone/ Fax
5. Lack of Office Space
6. Lack of Reference Library
7. Lack of vehicles
8. Lack of Registers, statutory forms
9. Lack of funds for contingency expenses and disbursement of TA
10. Unhygienic working atmosphere

Knowledge/Skill

1. Lack of up-date information about legal / tax laws
2. Lack of promotion / Induction training
3. Lack of public awareness
4. Lack of experience

Motivational

1. Want of effective rewarding system
2. Disciplinary action for minor cases
3. Frequent transfer
4. No recognition for good work
5. Posting in far away places

Staff and services

1. Untrained staff
2. Lack of co-operation from dealers
3. Lack of co-operation from Superiors
4. Absence of uniform for Intelligence Officers
5. Un-scientific pooling system of Sales Tax Inspectors

Systems

1. Non availability of staff in the Mobile squad
2. Difficulty in locating and disposing old files
3. Multiplicity of work
4. No proper maintenance of files
5. No system for destruction of old files
6. Un-scientific / Un-realistic quotas

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Sales Tax Officers are not able to achieve various revenue/non revenue targets as per the schedules.

TRAINING INTERVENTION

1. Comprehensive review of roles and responsibilities of Sales Tax Officers
2. Comprehensive review of performance appraisal system
3. Comprehensive review of office procedures
4. Comprehensive review of office equipment and facilities
5. Comprehensive review of office layout and design
6. Comprehensive review of office security and safety measures
7. Comprehensive review of office communication and coordination
8. Comprehensive review of office record keeping and filing system
9. Comprehensive review of office budgeting and financial management
10. Comprehensive review of office personnel management and supervision
11. Comprehensive review of office public relations and customer service
12. Comprehensive review of office health and safety measures
13. Comprehensive review of office environmental and sustainability measures
14. Comprehensive review of office information technology and digital transformation
15. Comprehensive review of office legal and compliance measures
16. Comprehensive review of office risk management and crisis response
17. Comprehensive review of office innovation and continuous improvement
18. Comprehensive review of office ethics and corporate governance
19. Comprehensive review of office social and community engagement
20. Comprehensive review of office overall strategic vision and mission

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Tax Statute course	10 days	Off the job	Zonal	To enable the participant to acquire knowledge in the tax laws to be administered by him and also in related laws	1. Once in a year for each Officer. 2. 30 participants in one batch.
2	Management Training Course (Including Stress/Crisis/ Time/Man Management Good Governance)	6 days	Off the job	Zonal	To equip the participants with managerial abilities	1. 30 participants in one batch. 2. Once in every two years for each Officer.
3	Prevention / Detection of evasion and accounting frauds Course	4 days	Off the job	Zonal	To enable the participants to detect / handle/ tackle cases of evasions/frauds	1. 30 participants in one batch. 2. Once in every two years for each Officer.
4	Promotion Training Course	1 month	Off the job/On the job	District	-	-
5	Computer Training Course	2 weeks	Off the job	District	-	-

(F) NON-TRAINING INTERVENTION

1. Clear definition of roles
2. Up dated office manual
3. Systematic review of performance
4. Fully furnished Office
5. Sufficient Stationery and Office equipments
6. Good working Environment
7. Own building at all District Level
8. Scientific and timely promotion system
9. Recognition / Award for exemplary work and punishment for poor work where the poor work is not attributable to the incapability of the offices.
10. Uniform for Intelligence Wing/check post
11. Security for all 'A' and 'B' class check posts
12. Corrective Measures to tackle workload.

GROUP - D
TNA FOR ASSISTANT SALES TAX OFFICERS/HEAD CLERKS

Cadres included in this group:

Assistant Sales Tax Officer
Sales Tax Inspector
Sales Tax Inspector (IB)
Intelligence Inspector
Intelligence Inspector (CI)
AIT & ST Inspector
Junior Superintendent
Head Clerks

Total Strength: 872

Sample taken for the study: 238

(A) SAMPLE PROFILE

AGE

Years	Nos.	%
25-30	-	-
31-35	7	2.94
36-40	35	14.71
41-45	72	30.25
46-50	82	34.45
51-55	42	17.65
Total	238	100.00

SEX

Gender	Nos.	%
Male	152	63.87
Female	86	36.13
Total	238	100.00

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
SSLC	52	21.85
PDC	42	17.65
Graduates	120	50.42
Post Graduates	24	10.08
Others	-	-
Total	238	100.00

PROFESSIONAL QUALIFICATIONS

Qualifications	Nos.	%
LLB	3	75.00
LLM	-	-
MBA	-	-
Information Technology	-	-
Others	1	25.00
Total	4	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	156	65.55
3-5	33	13.87
More than 5	49	20.58
Total	238	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	5	2.10
6-10	41	17.23
11-15	40	16.81
16-20	66	27.73
21-25	74	31.09
More than 24	12	5.04
Total	238	100.00

(B) ACTIVITIES / DUTIES**Routine Activities**

1. Office Correspondence
2. Dealing with Draft para cases
3. Drafting specific remarks on audit queries
4. Report collection details
5. Verification of check post declaration
6. Vehicle checking
7. Assessment of 17(4) cases
8. Shop Inspection
9. Street survey
10. Handling of revision petition

11. Collection and verification of extracts
12. Account verification
13. Interstate investigation
14. Cross checking of Assessment Records
15. Maintenance of Registers
16. Establishment and Accounts
17. Reconciliation activities
18. Internal Audit Files
19. Preparation reply to L.A. Interpellation

(C) SWOT ANALYSIS

Strength

1. Experience
2. Preparedness for Hard work
3. Good personnel relations
4. Willingness to learn
5. Legal Knowledge

Weaknesses

1. Lack of communication skill

Opportunities

1. Scope of promotion to higher post
2. Enhancement of knowledge and skill
3. Maintenance of better public relations

Threats

1. Fear of disciplinary action
2. Interference from politicians
3. Threats from the trading lobby
4. Frequent transfers

(C) PROBLEMS / ISSUES

Infrastructure

1. Inadequate furniture
2. Inadequate space
3. Lack of computer
4. Lack of toilet facility
5. Lack of Reference Library
6. Lack of Guest Room
7. No Quarters
8. Lack of unloading facilities at check posts

15) TRAINING INTERVENTION

9. Lack of physical verification yard at check posts
10. Lack of scanner at check posts
11. Lack of vehicles in good conditions
12. Lack of Registers

Knowledge and skill

1. Lack of Communication knowledge
2. Lack knowledge of Latest Tax Laws & Issues
3. Lack of Accounting knowledge
4. Lack of command over language

Motivational

1. Frequent Transfer
2. Lack of recognition for the work done
3. Unscientific punishment practices
4. Political interference
5. Absence of reward for exemplary work
6. Long traveling hours
7. Minimum discretionary power

Staff and Services

1. Lack of team spirit
2. Lack of co-ordination
3. Unpleasant working condition
4. Lack of support from subordinates

16) NON TRAINING INTERVENTION

Systems issues

1. Inadequate staff
2. Unequal work distribution
3. Heavy workload

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Assistant Sales Tax Officers / Head Clerks are not able to discharge their duties / activities as per the Schedule/targets.

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Tax Statute Course	10 days	Off the job	Zonal	To equip the participants to acquire K/S in the tax laws to be administered by them and also in related laws	1. 30 participants in one batch. 2. Once in a year for each Officer
2	Prevention / Detection of evasion and accounting frauds Course (including Crisis Management and Good Governance).	6 days	Off the job	Zonal	To enable the participants to detect / handle / tackle cases of evasions / frauds	1. 30 participants in one batch. 2. Once in every Two years for each Officer
3	Promotion Training	1 month	Off the job/On the job	District	-	-
4	Computer Training	2 weeks	Off the job	District	-	-

(F) NON-TRAINING INTERVENTION

1. Fully furnished Office
2. Sufficient Stationery and Office equipments
3. Good working Environment
4. Own building at all District Level
5. Scientific and timely promotion system
6. An effective and objective system of work review
7. Recognition / Award for exemplary work and punishment for poor performance where such poor performance is not attributable to the incapability of the officer or other reasons beyond the control of the offices.
8. Good Reference Library (at District Level) and essential books and manuals in each office
9. Uniform for Intelligence Wing/check post
10. Security system for all 'A' and 'B' class check posts.
11. Corrective Measures to tackle workload.
12. Scientific job rotation system

GROUP – E
TNA FOR UPPER/LOWER DIVISION CLERKS & CONFIDENTIAL ASSISTANT

Cadres included in this group:

Lower Division Clerks

Upper Division Clerks

Total Strength: 1375

Sample taken for the study: 244

(A) SAMPLE PROFILE

AGE		
Years	Nos.	%
25-30	46	18.85
31-35	61	25.00
36-40	73	29.92
41-45	40	16.39
46-50	18	7.38
51-55	6	2.46
Total	244	100.00

SEX		
Gender	Nos.	%
Male	185	75.82
Female	59	24.18
Total	244	100.00

ACADEMIC QUALIFICATIONS		
Qualifications	Nos.	%
SSLC	34	13.93
PDC	44	18.03
Graduates	107	43.86
Post Graduates	59	24.18
Others	-	-
Total	244	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	147	60.25
3-5	37	15.16
More than 5	60	24.59
Total	244	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	85	34.84
6-10	76	31.15
11-15	55	22.54
16-20	18	7.38
21-25	8	3.27
More than 24	2	.82
Total	244	100.00

(B) ACTIVITIES / DUTIES**Routine Activities****Clerks:**

1. Posting of return, Chalan and Assessment orders
2. Maintenance of collection register
3. Sending of demand notice
4. Maintenance of Personal Register and files and Correspondence
5. Sending of cheque for encashment
6. Checking of Assessment order
7. Distribution of Stationery Forms
8. Preparation of bills and encashment
9. Consolidation of monthly diary of officers
10. Processing Pension papers, Leave, Transfer, appointment order, reporting of vacancies to PSC etc.
11. Maintaining Despatch Register
12. Maintaining File register
13. Correspondence work

Confidential Assistants

1. Typing
2. Dictation writing
3. Attending Telephone calls
4. Preparation of salary bill of officers

Special Activities

1. Physical verification of assessment files & fixing of arrears
2. Preparing Personal Register in arrears cases
3. Answering queries from Legislative Assembly
4. Issuing Notices to dealers who are not submitting returns
5. Preparing DCB statements
6. Revenue Recovery reconciliation
7. Attending Monthly conference & Writing Minutes
8. Sending and receiving Fax messages
9. Statistics collection

(C) SWOT ANALYSIS

Strength

1. Readiness to work hard
2. Command over language
3. Willingness to learn
4. Drafting skill
5. General legal knowledge
6. Arithmetical ability
7. Efficient in doing duties
8. Knowledge in typing
9. Punctuality

Weaknesses

1. Lack of information about upto date legal pronouncement
2. Lack of sufficient motivation from superiors
3. No appreciation for good work
4. Un necessary tension due to work load
5. Lack of knowledge about Act and Rules
6. Unable to do overtime work or do work on holidays
7. Lack of computer knowledge
8. Lack of fluency in English speaking
9. Lack of Training
10. Lack of drafting skill

Opportunities

1. Knowledge enhancement
2. Chances for interacting with public
3. Promotion Chances

Threats

1. Threat from traders
2. Threat from superiors
3. Punishment for minor mistakes
4. Unnecessary transfer and harassment
5. Promotion only on the basis of PSC eligibility test

(C) PROBLEMS / ISSUES

Infrastructure

1. Lack of computer
2. Lack of statutory forms
3. Lack of telephone facility
4. Lack of Xerox machine
5. Lack of Fax machine
6. Lack of space for safe custody of files/Records
7. Lack of file pad/writing pad
8. Lack of rest room/dining room
9. Lack of furniture
10. Lack of office space
11. Lack of stationery
12. Lack of typewriters in working condition

Knowledge and skill

1. Lack of computer knowledge
2. Lack of communication skill
3. Lack of knowledge on Act and Rules (Latest amendments)

Motivational

1. Disciplinary action
2. Frequent transfer
3. Lack of recognition
4. Lack of promotion

Staff and Services

1. Lack of staff
2. Lack of co-operation

Systems

1. Multiplicity of roles
2. Difficulty in locating old files
3. Delay in getting TA
4. Lack of Fund
5. Excess work load

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Upper Division/Lower Division Clerks and Confidential Assistants are not able to discharge their duties timely and effectively.

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Clerical efficiency Course (Duties and responsibilities, Departmental manual, drafting, Law, Personal Relations, Service matters, Good Governance, Tax statutes etc.)	6 days	Off the job	District	To equip them in the K/S areas of drafting and tax laws etc.	1. 40 participants in one batch. 2. Once in every two-year for each employee.
2	Receptionist & Public Relation training Course (For Confidential Assistants)	6 days	Off the job	District	To equip the participants in effective public relations	1. 40 participants in one batch. 2. Once in every two year for each employee
3	Computer Training	2 weeks	Off the job	District	-	Need based

(F) NON-TRAINING INTERVENTION

1. Computer /Fax/Xerox machine facility etc.
2. Sufficient Stationery and Office equipments
3. Good working Environment
4. Own building at all District Level
5. Scientific and timely promotion system
6. Recognition / Award for exemplary work.
7. Corrective Measures to tackle workload.
8. Scientific job rotation system

**GROUP - F
TNA FOR TYPISTS**

Cadres included in this group:

Senior Grade Typist
Upper Division Typist
Lower Division Typist

Total Strength: 392

Sample taken for the study: 76

(A) SAMPLE PROFILE

AGE

Years	Nos.	%
25-30	9	11.84
31-35	15	19.74
36-40	24	31.58
41-45	21	27.63
46-50	5	6.58
51 & above	2	2.63
Total	76	100.00

SEX

Gender	Nos.	%
Male	43	56.58
Female	33	43.42
Total	76	100.00

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
Below SSLC	2	2.63
SSLC	21	27.63
PDC	10	13.16
Graduates	36	47.37
Post Graduates	6	7.89
Others	1	1.32
Total	76	100.00

PROFESSIONAL QUALIFICATIONS

Qualifications	Nos.	%
IT	4	80.00
Others	1	20.00
Total	5	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	22	28.95
3-5	4	2.26
More than 5	50	65.79
Total	76	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	20	26.32
6-10	37	48.68
11-15	9	11.84
16-20	7	9.21
21-24	-	
More than 24	3	3.95
Total	76	100.00

(B) ACTIVITIES / DUTIES**Routine Activities**

1. Typing letters
2. General correspondence
3. Stenciling
4. Typing notices/statements
5. Fair copy work

Special Activities

1. Sorting declaration
2. Assisting office work
3. Diary
4. Despatch
5. Attending Telephone/Fax

(C) SWOT ANALYSIS**Strength**

1. Readiness to work hard
2. Promptness in work
3. Experience in present work
4. Computer Literacy
5. General legal knowledge

Weaknesses

1. Lack of computer knowledge
2. Lack of Training
3. Lack of legal knowledge
4. Lack of knowledge in Malayalam Typing

Opportunities

1. Promotion
2. Enhancement of knowledge and skill
3. Public recognition

Threats

1. Fear of disciplinary action
2. Conversion to Malayalam as official language
3. Frequent transfer
4. Pressure from superiors

(C) PROBLEMS / ISSUES

Infrastructure

1. Lack of office space
2. Lack of computer
3. Lack of furniture
4. Lack of faculty for safe custody of files
5. Lack of Good typewriting machines
6. Lack of stationery
7. Lack of Xerox machine/Duplicating machine

Knowledge and skill

1. Lack of Computer knowledge
2. Lack of knowledge in office procedure
3. Lack of accounting knowledge
4. Lack of Induction training
5. Lack of Malayalam Typing knowledge
6. Lack of knowledge in Register maintenance

Motivational

1. Lack of promotion
2. Lack of recognition
3. Lack of reward
4. Fear of punishment

Staff and Services

1. Non co-operation from some officials

Systems

1. Unscientific distribution of work
2. Lack of information about changes
3. Lack of staff
4. Lack of networking between offices
5. Excess work load

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Typists are not able to perform the entrusted activities in timely and effectively.

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Typist efficiency course (<i>Duties and responsibilities, Law, Personal Relations, Good Governance etc.</i>)	6 days	Off the job	District	To equip in the knowledge / skill areas of their duties	1.40 participants none batch 2. Once in every two year for each employee
2	Computer Training	2 weeks	Off the job	District	-	-

(F) NON-TRAINING INTERVENTION

1. Computer/Typewriter
2. Stationery
3. File rack
4. Furniture
5. Office space
6. Duplicating/Xerox machine
7. Reward and punishment
8. Scientific job rotation system

ACADEMIC QUALIFICATIONS		
Qualifications	No.	%
Below SSLC	1	4.5
SSLC	10	45
PGD	1	4.5
Total	20	100.00

GROUP - G
TNA FOR DRIVERS

Cadres included in this group:
Drivers

Total Strength: 109

Sample taken for the study: 20

(A) SAMPLE PROFILE

AGE

Years	Nos.	%
25-30	1	5
31-35	1	5
36-40	2	10
41-45	4	20
46-50	7	35
51-55	5	25
Total	20	100.00

SEX

Gender	Nos.	%
Male	20	100
Female	-	-
Total	20	100

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
Below SSLC	9	45
SSLC	10	50
PDC	1	5
Total	20	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	2	10
3-5	-	-
More than 5	18	90
Total	20	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	2	10
6-10	5	25
11-15	1	5
16-20	5	25
21-25	6	30
More than 25	1	5
Total	20	100.00

(B) ACTIVITIES / DUTIES**Routine Activities**

1. Driving
2. Upkeep of vehicles
3. Maintaining Logbooks

Special Activities

1. Assist vehicle Inspection
2. Peons Job

(C) SWOT ANALYSIS**Strength**

1. Readiness to work
2. Punctuality
3. Expertise
4. Safe driving
5. Experience

Weaknesses

1. Lack of Physical fitness
2. Old age

Opportunities

1. Can pursue driving profession after retirement

Threats

1. Demanding superiors
2. Accidents
3. Frequent transfers
4. Threats from trading lobby
5. Threats from smugglers

(C) PROBLEMS / ISSUES

Infrastructure

1. Lack of Parking space
2. Lack of rest room
3. Lack of toilets
4. Old vehicles
5. No spare parts
6. No fund for proper/regular maintenance

Knowledge and skill

- (1) Lack of awareness regarding the duties / responsibilities

Motivational

1. Un appreciative superiors
2. Lack of incentives
3. Fear of transfer

Staff and Services

1. Non co-operation from some officials

Systems

1. Late disbursement of TA
2. Lack of promotion opportunities
3. Lack of fixed time
4. No Government protection on the event of any accidents

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Drivers are not able to discharge their duties efficiently

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Drivers Efficiency Course (Duties & responsibilities, Law, Personal Relations, Crisis Management Good Governance etc.)	4 days	Off the job	Zonal / District	To equip them in the K/S areas of their duties responsibilities and public relations	1.40 participants in one batch. 2. Once in every two year for each employee

(F) NON-TRAINING INTERVENTION

1. Parking space
2. Rest room
3. Toilet facility
4. Disbursement of TA in time
5. Fund for regular maintenance of vehicles
6. System of reward.

GROUP - H
TNA FOR CLERICAL ATTENDERS

Cadres included in this group:
Clerical Attenders

Total Strength: 203

Sample taken for the study: 40

(A) SAMPLE PROFILE

AGE

Years	Nos.	%
25-30	3	7.50
31-35	5	12.50
36-40	7	17.50
41-45	9	22.50
46-50	8	20.00
51-55	8	20.00
Total	40	100.00

SEX

Gender	Nos.	%
Male	30	75
Female	10	25
Total	40	100.00

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
Below SSLC	4	10.00
SSLC	26	65.00
PDC	3	7.50
Graduates	3	7.50
Post Graduates	4	10.00
Total	40	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	10	25.00
3-5	3	7.50
More than 5	27	67.50
Total	40	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	8	20.00
6-10	9	22.50
11-15	9	22.50
16-20	8	20.00
21-25	4	10.00
More than 25	2	5.00
Total	40	100.00

(B) ACTIVITIES / DUTIES**Routine Activities**

1. Maintenance of Registers
2. Receipt and disbursement of Tapal
3. Despatch
4. Record room maintenance/Record keeping
5. Stamp Accounts

Special Activities

1. Peons Job
2. Chalan posting
3. Fax operation
4. Declaration sorting

(C) SWOT ANALYSIS**Strength**

1. Knowledge/skill
2. Experience
3. Readiness to work hard
4. Good public relation
5. Punctuality
6. Good handwriting

Weaknesses

1. Lack of command over English
2. Over qualified
3. Lack of computer knowledge

Opportunities

Nil

Threats

1. From Traders
2. Frequent transfer
3. Un appreciative superiors

(C) PROBLEMS / ISSUES

Infrastructure

1. Lack of Registers
2. Lack of stationery
3. Congested office space
4. Lack of furniture
5. Lack of sorting rack
6. Lack of toilet
7. Lack of weighing machine

Knowledge and skill

1. Lack of computer knowledge
2. Lack of command over English

Motivational

1. Un appreciative superiors
2. Fear of transfer
3. Lack of promotion opportunity

Staff and Services

1. Non co-operation some officers

Systems

1. Over load of old files
2. Excess work load
3. Unscientific distribution of work

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Clerical Attenders are not able to discharge their entrusted duties in timely and efficiently.

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Clerical efficiency and record management course- (Duties and responsibilities, Record Management, Duties in check posts, Personal Relations, Good Governance etc.)	4 days	Off the job	Zonal / District	To equip them in the areas of K/S of their duties and record Managemen nt etc.	1.40 participants in one batch. 2. Once in every two year for each employee

(F) NON-TRAINING INTERVENTION

1. Destruction of old records
2. File racks
3. Office space
4. Furniture
5. System of reward
6. Promotion scheme

ACADEMIC QUALIFICATIONS

Qualifications	No.	%
Below SSLC	10	10.79
SSLC	50	35.27
PUC	4	12.07
Graduate	48	54.23
Post Graduate	0	0.00
Total	112	100.00

PROFESSIONAL QUALIFICATIONS

Qualifications	No.	%
LLB	1	6.67
IT	4	30.57
Others	10	68.68
Total	15	100.00

**GROUP - I
TNA FOR PEONS**

Cadres included in this group:
Peons

Total Strength: 711

Sample taken for the study: 139

(A) SAMPLE PROFILE

AGE

Years	Nos.	%
25-30	37	26.62
31-35	33	23.74
36-40	38	27.34
41-45	20	14.39
46-50	6	4.31
51-55	5	3.60
Total	139	100.00

SEX

Gender	Nos.	%
Male	107	76.98
Female	32	23.02
Total	139	100.00

ACADEMIC QUALIFICATIONS

Qualifications	Nos.	%
Below SSLC	15	10.79
SSLC	50	35.97
PDC	14	10.07
Graduates	48	34.53
Post Graduates	12	8.64
Total	139	100.00

PROFESSIONAL QUALIFICATIONS

Qualifications	Nos.	%
LLB	1	6.67
IT	4	26.67
Others	10	66.66
Total	15	100.00

EXPERIENCE IN THE PRESENT POST

Years	Nos.	%
0-3	79	56.83
3-5	21	15.11
5 & above	39	28.06
Total	139	100.00

TOTAL EXPERIENCE IN THE CTD

Years	Nos.	%
0-5	93	66.91
6-10	29	20.86
11-15	8	5.76
16-20	6	4.32
21-25	3	2.15
25 & above	-	
Total	139	100.00

(B) ACTIVITIES / DUTIES**Routine Activities**

1. Opening and closing the offices
2. Serving Notices
3. Visits to Bank, Treasury, Post Office etc.
4. Tapal distribution
5. Despatch
6. File movement
7. Check post duties

Special Activities

1. Encashment of Salary Bill
2. Helping others in office work
3. Attend telephone/Fax

(C) SWOT ANALYSIS**Strength**

1. Readiness to work
2. Integrity
3. Readiness to learn
4. Experience
5. Knowledge of Office work

Weaknesses

1. Over qualification

Opportunities

1. Knowledge and skill enhancement
2. Public contacts

Threats

1. Non co-operation of traders
2. Threats from Drivers of goods vehicles at check posts
3. Threats from anti-social elements at check posts

(C) PROBLEMS / ISSUES

Infrastructure

1. Lack of Stationery
2. Lack of Seats
3. Lack of Toilet facility
4. Lack of filing cabinet
5. Lack of registers

Knowledge and skill

1. Lack of induction training
2. Lack of knowledge in official duties

Motivational

1. No chance to use one's skill/knowledge
2. No promotion facility
3. No incentives/rewards

Staff and Services

1. Non co-operation of superiors

Systems

1. Heavy work load
2. No allowance for travel
3. Multiple Bosses
4. Unequal distribution of work

(D) MAJOR PERFORMANCE PROBLEM PERCEIVED

Peons are not able to discharge their entrusted duties in timely and efficiently.

(E) TRAINING INTERVENTION

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	AWARENESS TRAINING (Duties and responsibilities, Duties in check posts, Personal Relations, Good Governance etc.)	3 days	Off the job	Zonal / District	To equip in the K/S areas of duties / responsibilities especially check post duties and public relations	1. 50 participants in one batch. 2. Once in every two year for each employee

(F) NON-TRAINING INTERVENTION

1. Adequate office space
2. Adequate stationery
3. Providing Vehicle (Moped) for tapal distribution, treasury duty etc.
4. Good Office seal
5. Adequate furniture
6. System of reward
7. Promotion Scheme

NON-TRAINING PLAN

1. Fully furnished room with Computer & Fax
2. Official Mobile phone connection
3. Monthly salary for purchase of goods / Materials etc. and for repairs of vehicle
4. Construction of all Districts and special office norms for the STD.
5. Good Library
6. Reward and Recognition
7. Inter departmental support and coordination from various State Government Departments (Police, State Revenue etc.) and Central Government Departments (Income Tax, Central Excise etc.). Formation of Dis. coordination Committee.
8. Necessary Stationery support.
9. Formation of Hita State Commercial Taxes Development Co-ordination Committee.
10. Increase the percentage of collected charges to 3 to 4% of the total paid. Govt. Primary/High Development.
11. Scientific job rotation system.

11. SUMMARY OF TRAINING/NON-TRAINING PLAN

GROUP – A: DEPUTY COMMISSIONER TRAINING PLAN

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Legal Workshop	4 days	Off the job and participatory	H.Q	To inculcate the capacity of analysing legal issues with recent legal changes	1. Yearly once 2. Two batches of 20 participants each
2	Leadership Training Course (Time/Crisis/Inter personal Management / Good Governance etc.)	6 days	Off the job	H.Q	To make the participants effective Administrative Leaders	1. Once in 2 years 2. Two batches of 20 participants each
3	Prevention / Detection of evasion and accounting frauds Course	6 days	Off the job	H.Q	To enable the participants to detect handle/ tackle cases of evasions/ frauds	1. Once in 2 years 2. Two batches of 20 participants each
4	National and International Level Courses on Tax Administration.	Selected efficient Deputy Commissioners may be sent to foreign countries for undergoing such courses and also Centres at National Level. The Commissioner of Commercial Taxes may fix the mode of selection. AIM: To give the participants an exposure to the systems and procedures in Tax Administration Prevailing in the rest of the country and also to modern trends in International sales taxation and Administration.				

NON-TRAINING PLAN

1. Fully furnished room with Computer & Fax
2. Official Mobile phone connection
3. More financial power for purchase of goods / furniture etc. and for repairs of vehicle
4. Own building at all Districts and special space norms for the CTD.
5. Good Library
6. Reward and Recognition.
7. Inter-departmental support and co-ordination from various State Government Departments (Police, State Excise etc.) and Central Government Departments (Income Tax, Central Excise etc.). Formation of Co-ordination Committee. Necessary Statutory support.
8. Formation of Inter-State Commercial Taxes Department Co-ordination Committees
9. Increase the percentage of collection charges to 3 to 5% of the total collection. (Infrastructure Development)
10. Scientific job rotation system

**GROUP - B: ASSISTANT COMMISSIONER
TRAINING PLAN**

SL NO.	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Legal Workshop	4 days	Off the job and participatory	H.Q	To inculcate the capacity of analysing legal issues with recent legal change	1. Yearly once. 2. Two batches of 20 participants each
2	Leadership Training course (Time/Crisis / Interpersonal Management/ Good Governance etc.)	6 days	Off the job	H.Q	To make the participants effective Administrative Leaders	1. Once in 2 years. 2. Two batches of 20 participants each
3	Course on Prevention / Detection of evasion and accounting frauds	6 days	Off the job	H.Q	To enable the participants to detect handle/ tackle cases of evasions/fronds	1. Once in 2 years. 2. Two batches of 20 participants each
4	Promotion Training Course	1 month	Off the job/On the job	District	-	-
5	Computer Training Course	2 weeks	Off the job	District	-	-
6	Tax Statute course	6 days	Off the job	Zonal	To equip with latest changes in the statutes	1. 30 participants in one batch. 2. Once in a year for each Officer
7	National and International Level Courses on Tax Administration.	<p>Selected efficient Assistant Commissioners may be sent to foreign countries for undergoing such courses and also Centres at National Level. The Commissioner of Commercial Taxes may fix the mode of selection.</p> <p>AIM: To give the participants an exposure to the systems and procedures in Tax Administration Prevailing in the rest of the country and also to modern trends in International sales taxation and Administration.</p>				

NON-TRAINING PLAN

1. Separate room for AC's
2. Fully furnished room with Computer & Fax
3. Official Mobile connection for Assistant Commissioners working in Intelligence/ Investigation Wings and also for those having jurisdiction over check-post
4. Own building in all Districts
5. Recognition/Award for exemplary work
6. Law Books / Reference Library
7. Sufficient Stationery/Departmental Forms
8. Vehicles.
9. Security for all 'A' and 'B' class check posts
10. Corrective Measures to tackle workload.

11. Inter-departmental support and co-ordination from various State Government Departments (Police, State Excise etc.) and Central Government Departments (Income Tax, Central Excise etc.). Formation of Co-ordination Committee. Necessary Statutory support.
12. Formation of Inter-State Commercial Taxes Department Co-ordination Committees
13. Increase the percentage of collection charges to 3 to 5% of the total collection. (Infrastructure Development)
14. Scientific job rotation system

**GROUP - C: SALES TAX OFFICERS
TRAINING PLAN**

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Tax Statute course	10 days	Off the job	Zonal	To enable the participant to acquire knowledge in the tax laws to be administered by him and also in related laws	1. Once in a year for each Officer. 2. 30 participants in one batch.
2	Management Training Course (Including Stress/Crisis/ Time/Man Management Good Governance)	6 days	Off the job	Zonal	To equip the participants with managerial abilities	1. 30 participants in one batch. 2. Once in every two years for each Officer.
3	Prevention / Detection of evasion and accounting frauds Course	4 days	Off the job	Zonal	To enable the participants to detect / handle/ tackle cases of evasions/frauds	1. 30 participants in one batch. 2. Once in every two years for each Officer.
4	Promotion Training Course	1 month	Off the job/On the job	District	-	-
5	Computer Training Course	2 weeks	Off the job	District	-	-

NON-TRAINING PLAN

1. Clear definition of roles
2. Up dated office manual
3. Systematic review of performance
4. Fully furnished Office
5. Sufficient Stationery and Office equipments
6. Good working Environment
7. Own building at all District Level
8. Scientific and timely promotion system
9. Recognition / Award for exemplary work and punishment for poor work where the poor work is not attributable to the incapability of the offices.
10. Uniform for Intelligence Wing/check post
11. Security for all 'A' and 'B' class check posts
12. Corrective Measures to tackle workload.

**GROUP – D: ASSISTANT SALES TAX OFFICERS/HEAD CLERKS
TRAINING PLAN**

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Tax Statute Course	10 days	Off the job	Zonal	To equip the participants to acquire K/S in the tax laws to be administered by them and also in related laws	1. 30 participants in one batch. 2. Once in a year for each Officer
2	Prevention / Detection of evasion and accounting frauds Course (including Crisis Management and Good Governance).	6 days	Off the job	Zonal	To enable the participants to detect / handle / tackle cases of evasions / frauds	1.30 participants in one batch. 2. Once in every Two years for each Officer
3	Promotion Training	1 month	Off the job/On the job	District	-	-
4	Computer Training	2 weeks	Off the job	District	-	-

NON-TRAINING PLAN

1. Fully furnished Office
2. Sufficient Stationery and Office equipments
3. Good working Environment
4. Own building at all District Level
5. Scientific and timely promotion system
6. An effective and objective system of work review
7. Recognition / Award for exemplary work and punishment for poor performance where such poor performance is not attributable to the incapability of the officer or other reasons beyond the control of the offices.
8. Good Reference Library (at District Level) and essential books and manuals in each office
9. Uniform for Intelligence Wing/check post
10. Security system for all 'A' and 'B' class check posts.
11. Corrective Measures to tackle workload.
12. Scientific job rotation system

**GROUP – E: LOWER /UPPER DIVISION CLERKS & CONFIDENTIAL ASSISTANT
TRAINING PLAN**

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Clerical efficiency Course (Duties and responsibilities, Departmental manual, drafting, Law, Personal Relations, Service matters, Good Governance, Tax statutes etc.)	6 days	Off the job	District	To equip them in the K/S areas of drafting and tax laws etc.	1. 40 participants in one batch. 2. Once in every two-year for each employee.
2	Receptionist & Public Relation training Course (For Confidential Assistants)	6 days	Off the job	District	To equip the participants in effective public relations	1. 40 participants in one batch. 2. Once in every two year for each employee
3	Computer Training	2 weeks	Off the job	District	-	Need based

NON-TRAINING PLAN

1. Computer /Fax/Xerox machine facility etc.
2. Sufficient Stationery and Office equipments
3. Good working Environment
4. Own building at all District Level
5. Scientific and timely promotion system
6. Recognition / Award for exemplary work.
7. Corrective Measures to tackle workload.
8. Scientific job rotation system

**GROUP – F: TYPISTS
TRAINING PLAN**

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Typist efficiency course (Duties and responsibilities, Law, Personal Relations, Good Governance etc.)	6 days	Off the job	District	To equip in the knowledge / skill areas of their duties	1. 40 participants none batch 2. Once in every two year for each employee
2	Computer Training	2 weeks	Off the job	District	-	-

NON-TRAINING PLAN

1. Computer/Typewriter
2. Stationery
3. File rack
4. Furniture
5. Office space
6. Duplicating/Xerox machine
7. Reward and punishment
8. Scientific job rotation system

GROUP - G: DRIVERS TRAINING PLAN

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Drivers Efficiency Course (<i>Duties & responsibilities, Law, Personal Relations, Crisis Management Good Governance etc.</i>)	4 days	Off the job	Zonal / District	To equip them in the K/S areas of their duties responsibilities and public relations	1.40 participants in one batch. 2. Once in every two year for each employee

NON-TRAINING PLAN

1. Parking space
2. Rest room
3. Toilet facility
4. Disbursement of TA in time
5. Fund for regular maintenance of vehicles
6. System of reward.

GROUP - H: CLERICAL ATTENDERS TRAINING PLAN

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	Clerical efficiency and record management course- (<i>Duties and responsibilities, Record Management, Duties in check posts, Personal Relations, Good Governance etc.</i>)	4 days	Off the job	Zonal / District	To equip them in the areas of K/S of their duties and record Management etc.	1.40 participants in one batch. 2. Once in every two year for each employee

NON-TRAINING PLAN

1. Destruction of old records
2. File racks
3. Office space
4. Furniture
5. System of reward
6. Promotion scheme

**GROUP - I: PEONS
TRAINING PLAN**

SL NO	TRAINING	DURATION	METHOD	PLACE	AIM	OTHER DETAILS
1	AWARENESS TRAINING (Duties and responsibilities, Duties in check posts, Personal Relations, Good Governance etc.)	3 days	Off the job	Zonal / District	To equip in the K/S areas of duties / responsibilities especially check post duties and public relations	1. 50 participants in one batch. 2. Once in every two year for each employee

NON-TRAINING PLAN

1. Adequate office space
2. Adequate stationery
3. Providing Vehicle (Moped) for tapal distribution, treasury duty etc.
4. Good Office seal
5. Adequate furniture
6. System of reward
7. Promotion Scheme

12. SUGGESTIONS AND CONCLUSIONS

Suggestions for further studies

- (1) Study on the performance standards and work load for each cadre of employees
- (2) Preparation of detailed **Commercial Taxes Office Manual** (with all relevant Acts, Rates, case laws and clearly and elaborately defining the duties, powers, liabilities, responsibilities of all cadre of employees) [The *Agricultural Income Tax and Sales Tax Manual* was issued by the Government during 1966 in three volumes. Volume -I was updated in 1975 in two parts and Volume -II in 1974. Volume- III remain the same as in 1966]
- (3) Study on the infrastructure requirements in quantity and values (Building, Furniture etc.) Office-wise and Employee-wise
- (4) Study on the stationery and postage requirements (yearly). Office-wise and Employee-wise

Conclusions

The main objective of this TNA exercise was to identify training gaps at various levels in Commercial Taxes Department so that the future training programmes are focused in approach, wider in coverage, and need-based in orientation. In order to identify the performance problems at various levels, and to obtain their views and suggestions, a survey was conducted among a representative sample of employees from each cadre.

The results of this survey was collated and analysed by the core committee through discussions and inputs from experts. This exercise involved a sharing of field experience of the employees at all levels coupled with the academic inputs from Centre for Taxation Studies. The whole process was also enriched by discussions with various groups of stakeholders like the taxpayers and the general public.

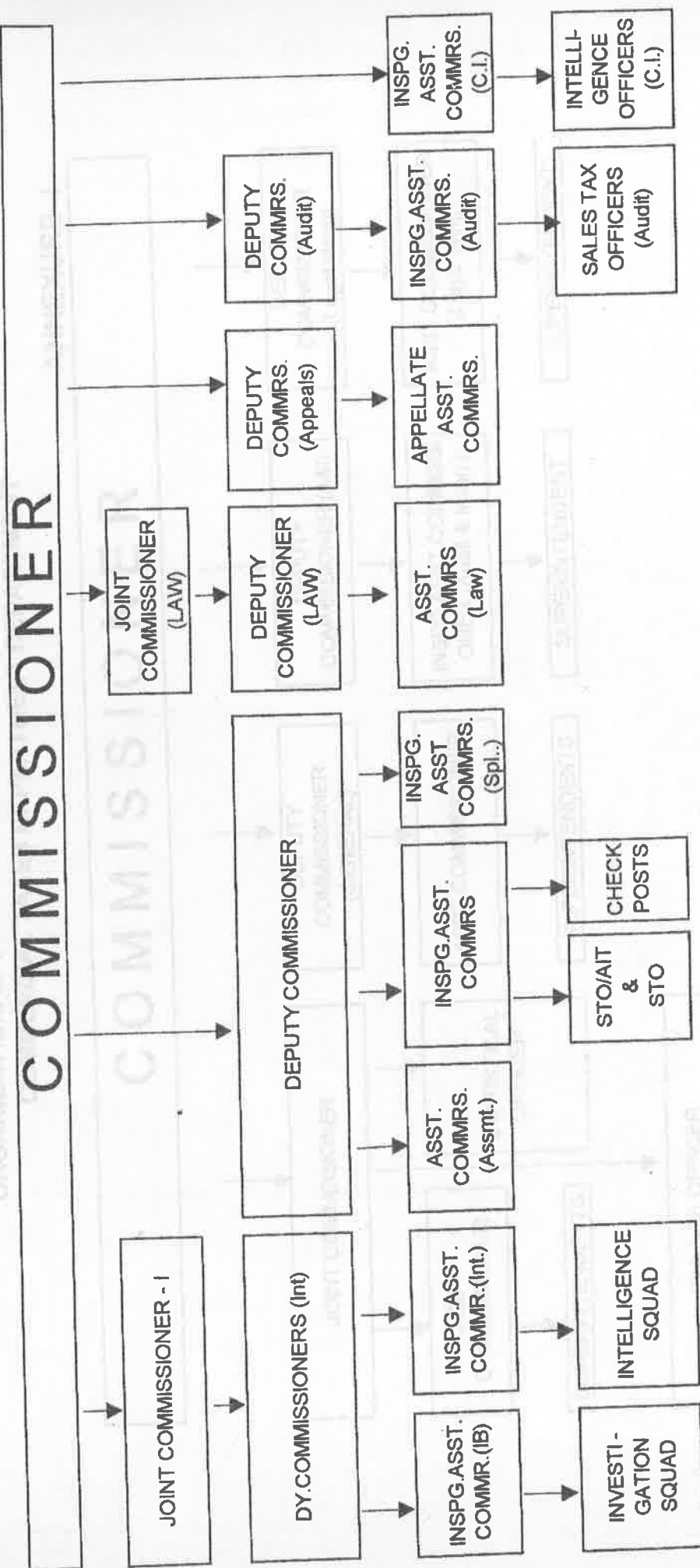
The blueprint of the training plan developed through this exercise is comprehensive in nature and intends to cover all the employees of Commercial Taxes Department within a span of 1 to 2 years.

Being a pioneering attempt of its kind, these training plans have to be constantly modified and fine-tuned during the period of its implementation. If so, this training plan would definitely contribute towards enhancing the efficiency of Commercial Taxes Department and improve the quality and content of its service delivery.

Last but not the least, any training initiative has to be complemented with non-training inputs (especially infrastructure and motivational), to improve the overall efficiency and effectiveness of the Department in the long run.

ORGANISATIONAL STRUCTURE OF THE COMMERCIAL TAXES DEPARTMENT

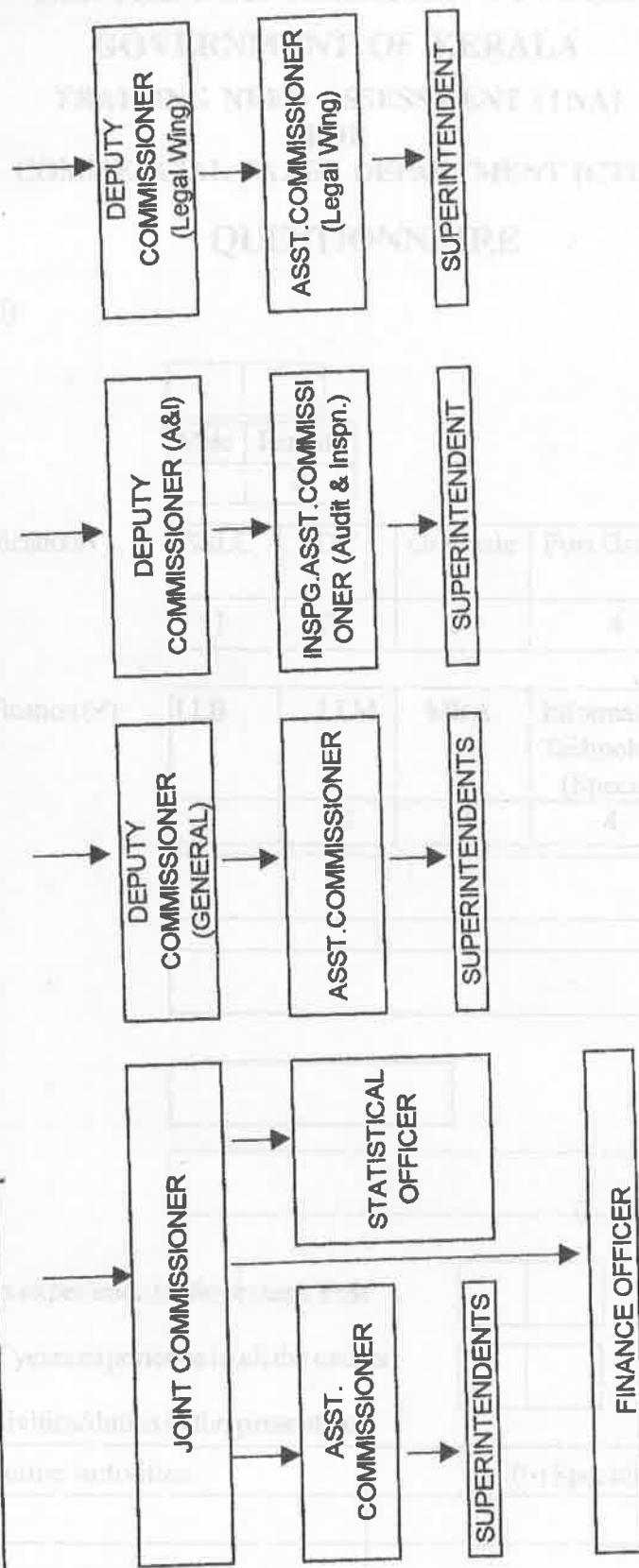
ANNEXURE - I



ORGANISATIONAL STRUCTURE OF THE HEAD QUARTERS OF THE COMMERCIAL TAXES DEPARTMENT

ANNEXURE - I

COMMISSIONER



(a) Routine Activities:	(b) Special Activities:

13. List out your targets with timelimits fixed for you in the **present post** (If applicable)

14. List out the problems that do not permit you to work better and produce better results in the **present post**.

15. List out **your** Strengths, Weaknesses, Opportunities, Threats in the **present post**

Strengths	Weaknesses
Opportunities	Threats

16. List out the knowledge/skill areas in which you are expert/well equiped in performing your activities/duties

17. List out the knowledge/skill areas in which you are weak in performing your activities/duties.

18. List out the present infrastructure facilities you have to perform your activities/duties.

19. List out the infrastructure facilities you expect/need to perform your activities/duties effectively.

20. According to you in what specific areas **you** need

(a) General Training	(b) Special Training

21. According to you in what specific areas your **just above superior** cadre official need Training

Name the Cadre:

(a) General Training:	(b) Special Training:

22. According to you in what specific areas **your subordinates** need Training

Cadre	General Training	Special Training

23. List out the areas in which the dealers/assesses **co-operate and comply** with the Commercial Taxes Department.

24. List out the areas in which the dealers/assessee **do not co-operate and comply** with the Commercial Taxes Department.

25. Express your views, comments about increasing the efficiency of the employees of your cadre.

26. Do you think that this search conference was useful to draw out your views and suggestions in order to increase the efficiency of your office and yourself

(a)	Yes	No
	1	2

(b) If the answer is No, State the reasons

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

വാണിജ്യ നികുതിവകുപ്പ് & സെന്റർ ഫോർ ടാക്സേഷൻ സ്റ്റഡീസ് (സി.റ്റി.എസ്) കേരളസർക്കാർ

വാണിജ്യ നികുതി വകുപ്പ് ജീവനക്കാർക്ക് വേണ്ടിയുള്ള ചോദ്യാവലി

1. പേര് (താല്പര്യമുണ്ടെങ്കിൽ മാത്രം) :

2. വയസ്സ് :

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3. സ്ത്രീ/പുരുഷൻ :

--

4. വിദ്യാഭ്യാസയോഗ്യത (✓) :

SSLC താഴെ	SSLC	പ്രീഡിഗ്രി	ബിരുദം	ബിരുദാനന്തര ബിരുദം
1	2	3	4	5

5. പ്രൊഫഷണൽ/
സാങ്കേതിക യോഗ്യത :

--

6. ജില്ല :

--

7. ഓഫീസിന്റെ പേര് :

--

8. ഓഫീസ് കോഡ് :

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9. തസ്തിക :

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10. ഇപ്പോഴത്തെ തസ്തികയിലുള്ള പ്രവൃത്തി പരിചയം (വർഷത്തിൽ) :

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11. ജോലി ചെയ്തിട്ടുള്ള എല്ലാ തസ്തികകളിലും കൂടിയുള്ള പ്രവൃത്തി പരിചയം (വർഷത്തിൽ) :

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12. എന്തൊക്കെയാണ് നിങ്ങൾ നിർവ്വഹിക്കുന്ന ഓദ്യോഗിക പ്രവൃത്തികൾ (ലിസ്റ്റ് ചെയ്യുക) :

(1) ദൈനംദിന പ്രവൃത്തികൾ	(2) പ്രത്യേക പ്രവൃത്തികൾ

13. നിങ്ങൾക്ക് നിശ്ചയിച്ചിട്ടുള്ള ടാർജ്ജും ആയതിന് നിശ്ചയിച്ചിട്ടുള്ള സമയപരിധിയും (ബാധകമാണെങ്കിൽ)

14. ഇപ്പോഴത്തെ തസ്തികയിൽ കർത്തവ്യങ്ങൾ ശരിയാംവണ്ണം നിർവ്വഹിക്കുന്നതിൽ നിങ്ങൾ നേരിടുന്ന ബുദ്ധിമുട്ടുകൾ/പ്രശ്നങ്ങൾ എന്തൊക്കെയാണ്?

15. ഈ തസ്തികയിൽ നിങ്ങളുടെ കഴിവുകൾ, ന്യൂനതകൾ, അവസരങ്ങൾ എന്നിവ താഴെ പട്ടികയിൽ രേഖപ്പെടുത്തുക.

കഴിവുകൾ	ന്യൂനതകൾ
അവസരങ്ങൾ	ഭീഷണികൾ

16. കടമകൾ ശരിയാംവണ്ണം നിർവ്വഹിക്കുന്നതിന് നിങ്ങളുടെ വിജ്ഞാനം/വൈദഗ്ദ്ധ്യം ഏതൊക്കെ മേഖലകളിലാണെന്ന് രേഖപ്പെടുത്തുക.

17. കടമകൾ ശരിയാംവണ്ണം നിർവ്വഹിക്കുന്നതിന് നിങ്ങൾക്ക് ന്യൂനതകൾ അനുഭവപ്പെടുന്ന വിജ്ഞാനം/വൈദഗ്ദ്ധ്യ മേഖലകൾ ഏതൊക്കെയാണെന്ന് രേഖപ്പെടുത്തുക.

18. നിങ്ങൾക്ക് ഇപ്പോൾ ലഭ്യമായിട്ടുള്ള അടിസ്ഥാന സൗകര്യങ്ങൾ എന്തൊക്കെയാണ്? (പട്ടികതയ്യാറാക്കുക)

19. നിങ്ങളുടെ കർത്തവ്യങ്ങൾ/കടമകൾ ശരിയാംവണ്ണം നിർവഹിക്കുന്നതിന് എന്തൊക്കെ അടിസ്ഥാന സൗകര്യങ്ങളാണ് ആവശ്യമായിട്ടുള്ളത് (പട്ടിക തയ്യാറാക്കുക)

20. ഏതൊക്കെ പ്രത്യേക മേഖലകളിലാണ് നിങ്ങൾക്ക് ട്രെയിനിംഗ് ആവശ്യമായി വരുന്നത്.

(a) പൊതു പരിശീലനം	(b) പ്രത്യേക പരിശീലനം

21. നിങ്ങളുടെ അഭിപ്രായത്തിൽ നിങ്ങളുടെ തൊട്ടടുത്ത മേലധികാരിക്ക് എന്തുതരം പരിശീലനമാണ് നൽകേണ്ടത്?

തസ്തികയുടെ പേര് :

--

(a) പൊതു പരിശീലനം	(b) പ്രത്യേക പരിശീലനം

22. നിങ്ങളുടെ കീഴ് ജീവനക്കാർക്ക് എന്തുതരം ട്രെയിനിംഗ് ആണ് നൽകേണ്ടത്?

തസ്തിക	പൊതു പരിശീലനം	പ്രത്യേക പരിശീലനം

23. നിങ്ങളുടെ ഔദ്യോഗിക കൃത്യനിർവഹണത്തിന് നികുതിദായകരിൽ നിന്നുള്ള സഹകരണം എന്താക്കെ മേഖലയിലാണ് ലഭിക്കുന്നത്.

24. ഏതൊക്കെ മേഖലകളിൽ ആണ് നികുതി ദായകരിൽ നിന്ന് നിസ്സഹകരണം ഉണ്ടാകുന്നത്?

[illegible]

25. നിങ്ങളുടെ തസ്തികയിലുള്ള ജീവനക്കാരുടെ ഔദ്യോഗിക കൃത്യനിർവ്വഹണം മെച്ചപ്പെടുത്തുന്നതിനായി നിങ്ങൾക്ക് എന്തെങ്കിലും പ്രത്യേക അഭിപ്രായങ്ങളും, നിർദ്ദേശങ്ങളും ഉണ്ടെങ്കിൽ അവ രേഖപ്പെടുത്തുക.

[illegible]

26. നിങ്ങളുടെ അഭിപ്രായങ്ങളും നിർദ്ദേശങ്ങളും രേഖപ്പെടുത്തുന്നതിന് ഈ ശില്പശാലകൊണ്ട് പ്രയോജനം ലഭിച്ചോ?

(a)

അതെ	ഇല്ല
1	2

(b) 'ഇല്ല' എന്നാണ് ഉത്തരമെങ്കിൽ കാരണം എഴുതുക.

[illegible]

**COMMERCIAL TAXES DEPARTMENT
&
CENTRE FOR TAXATION STUDIES
GOVERNMENT OF KERALA
TRAINING NEED ASSESSMENT (TNA)
FOR
COMMERCIAL TAXES DEPARTMENT (CTD)
HALF-DAY DISTRICT CONFERENCE FOR OPINION SURVEY**

GENERAL GUIDELINES

01. Deputy Commissioner of the respective District will be the Chairman of the Conference. The members are the District Training Co-ordinators and the representatives of the TNA Core Committee members nominated by the Commissioner of Commercial Taxes.
02. Before starting the Conference the Chairman (Dy. Commr.) may discuss with the members, in his/her chamber, regarding the Conference activities and finalise each ones role in the conference.
03. During the morning session sample employees of and above the rank of ASTOs may be called for the half-day conference for the opinion survey. The morning session half-day conference may be started by 10.30am and concluded by 12.45pm. During the after noon session the sample employees from the Head Clerk down to the Peon level may be called for opinion survey. The after noon session may be started by 2pm and concluded by 4.15pm.
04. Tea and Snacks may be served during the conference. The expenses [hall rent, tea snacks etc] will be met by the CTS.
05. The Chairman may welcome the employees and briefly explain that intention of the conference and the opinion survey. (Maximum time 15 minutes)
06. After the brief note by the Chairman the questionnaire may be distributed to the employees. The chairman may ask the employees to silently read the questions. (Maximum time 15 minutes)
07. The employees are requested to ask questions/clarifications about the questionnaire. The Chairman may allow the TNA Core Committee members as well as the District Training Co-ordinators to explain the contents/intention of each question. The Chairman may allow all the members to speak (without duplicating/contradicting in the explanations), Cross talks among the employees can be allowed and encouraged. (Maximum time 25 minutes), During this time tea/snacks may be served.
08. Once all the employees are confident to fill the questionnaire, the Chairman may request the employees to start filling the questions. During this time cross talks should not be allowed. If any individual employee has doubt regarding any questions, the Chairman may ask any of the TNA Core Group members to explain their queries individually, without disturbing the others.
09. In any case the members should not be allowed to give their own opinions on any questions in the questionnaire. However sample answers can be given as guideline.
10. The meeting can be concluded by a vote of thanks by any of the TNA Core Group Member. The Chairman is requested to stick to the time schedule so that the conference can be effectively conducted within the stipulated time.

ANNEXURE - IV

COMMERCIAL TAXES DEPARTMENT, GOVERNMENT OF KERALA
TOTAL NUMBER OF EMPLOYEES - 2004 [CADRE-WISE & DISTRICT-WISE]

CADRE	TVPM(01)	KOL (02)	PTA (03)	ALA (04)	KTYM(05)	IDU (06)	EKM & MAT(07)	TSR (08)	PKD (09)	MAL (10)	KKD (11)	WAY (12)	KNR (13)	KSD (14)	TOTAL
1 JOINT COMMISSIONER (L)	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
2 DEPUTY COMMISSIONER	5	2	1	1	2	1	7	1	1	1	4	1	1	1	29
3 INSPG.ASST.COMMISSIONER	5	2	1	2	2	2	6	1	3	1	2	0	1	2	30
4 ASST.COMMISSIONER(Assmt.)	7	4	0	2	3	0	22	5	3	2	6	0	3	1	68
5 INSPG.ASST.COMMISSIONER(A)	2	0	0	0	0	0	2	0	1	0	1	0	1	0	7
6 INSPG.ASST.COMMISSIONER(I)	1	1	0	0	1	1	0	1	1	0	1	0	1	1	9
7 INSPG.ASST.COMMISSIONER(IB)	0	0	0	0	0	0	1	0	1	0	1	0	0	0	3
8 APPELLATE ASST.COMMISSIONER	1	1	0	1	1	0	2	1	1	0	1	0	1	0	10
9 ASST.COMMISSIONER (L)	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2
10 LAW OFFICER	1	0	0	0	1	0	2	0	1	0	1	0	0	0	6
11 MANAGER	1	2	1	1	1	1	3	1	1	1	3	1	1	1	19
12 SUPERINTENDENT	13	0	0	0	1	0	1	0	0	0	1	0	0	0	18
13 SALES TAX OFFICER (Exp.&IMP)	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
14 SALES TAX OFFICER(E)	2	1	0	0	0	1	1	1	2	1	1	1	1	1	13
15 SALES TAX OFFICER(Rec)	0	0	0	0	0	0	2	0	0	0	1	0	0	0	3
16 SALES TAX OFFICER(R)	1	1	1	0	1	0	5	1	2	1	1	0	1	0	16
17 AGRI.INCOME TAX & SALES TAX OFFICER (R)	1	0	0	0	2	0	0	1	0	0	0	0	0	0	4
18 SALES TAX OFFICER(A)	6	4	2	4	5	3	9	5	6	2	7	2	5	2	62
19 SALES TAX OFFICER(W C)	2	1	1	1	1	1	3	2	1	1	2	1	1	1	19
20 SALES TAX OFFICER(TP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 SALES TAX OFFICER(AIT & STO)	22	23	9	21	33	12	55	27	32	16	26	10	23	13	322
22 ADDITIONAL LAW OFFICER	2	0	0	0	3	0	3	0	2	0	2	0	0	0	12
23 INTELLIGENCE OFFICERS	3	2	1	1	14	3	6	3	4	2	4	2	5	2	62
24 INTELLIGENCE OFFICERS(IB)	1	1	0	1	1	1	2	3	1	0	2	0	1	0	14
25 ASST.SALES TAX OFFICERS	23	3	2	2	0	0	8	0	4	2	3	3	4	0	64
26 SALES TAX INSPECTORS	64	28	7	17	7	32	54	29	90	18	36	31	41	44	498
27 SALES TAX INSPECTORS(IB)	6	5	3	2	4	3	16	7	8	4	12	1	4	4	97
28 JUNIOR SUPERINTENDENT	10	7	4	5	7	6	11	9	11	5	12	2	4	4	97
29 HEAD CLERK	11	12	3	11	12	10	25	10	14	6	12	5	10	4	145
30 UPPER DIVISION CLERK	78	51	14	42	44	38	113	48	45	26	55	17	31	23	624
31 LOWER DIVISION CLERK	73	43	19	37	55	52	83	51	85	31	76	18	43	24	690
32 CONFIDENTIAL ASSISTANT	14	4	1	2	4	1	15	3	5	1	7	1	2	1	61
33 TYPIST	45	28	12	26	31	24	61	27	31	18	41	10	26	11	392
34 DRIVER	16	8	3	4	6	8	14	7	9	5	13	3	9	4	109
35 CLERICAL ATTENDER	22	17	7	15	15	13	32	18	13	8	19	5	12	7	203
36 PEON	91	52	14	36	43	47	86	43	84	31	55	34	52	44	712
37 PART-TIME-SWEEPER	2	6	5	7	11	12	12	3	4	7	14	6	11	4	104
38 NIGHT WATCHMAN	0	0	0	0	0	0	2	0	1	0	3	0	0	0	6
39 SPECIAL DEPUTY TAHASILDAR	1	0	0	1	0	0	1	1	1	0	1	0	1	0	7
40 REVENUE INSPECTOR	1	0	0	1	0	0	2	1	1	0	1	0	1	0	8
41 LIFT OPERATOR	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
42 BOAT LASCAR	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
TOTAL	533	310	111	243	311	272	672	310	467	190	427	154	297	189	4497

Source: Commissionerate of Commercial Taxes Department, Government of Kerala

ANNEXURE_V

COMMERCIAL TAXES DEPARTMENT, GOVERNMENT OF KERALA
NUMBER OF EMPLOYEES RESPONDED FOR THE OPINION SURVEY-2004 (CADRE WISE & DISTRICT WISE)

CODE	CADRE (as mentioned by the employees)	TVM (01)	KLM (02)	PTA (03)	ALA (04)	KTYM (05)	IDU (06)	EKM (07)	TSR (08)	PKD (09)	MLPM (10)	KZD (11)	WYD (12)	KNR (13)	KSD (14)	TOTAL
01	Deputy Commissioner	2	1	1	1	1	1	5	1	1	1	3	1		1	20
02	Inspg. Asst. Commnr.	3	1	1	1	1	1	5	1	1		1		1	2	19
03	Inspg. Asst. Commnr. (A)											1				1
04	Inspg. Asst. Commnr. (Int.)	1				1	1			1		2		1	1	8
05	Asst. Commnr. (Assmt)		1		1	1		2	1	2		1				9
06	Asst. Commnr.	1	2			2		13	2			2		2	1	26
07	Appl. Asst. Commnr.	1	1		1	1		1	1	1		1		1		9
08	Law Officer	1				1		1				1				4
09	Manager		1	1	1	1	1	1	1	1	1	2	1	1	1	14
10	Superintendent	6				1										7
11	Sales Tax Officer (Enquiry)	1								1	1		1	1	1	6
12	Sales Tax Officer (Reserve)		1			1		2	1	1				1		7
13	Sales Tax Officer (Audit)		1	1	2		1	4		2	1	2		2		16
14	Sales Tax Officer (WC)			1	1			1			1		1		1	6
15	Sales Tax Officer (E), LT.	1														1
16	Sales Tax Officer	4	9	3	4	7	3	12	6	7	8	4	2	3	2	74
17	AIT & STO	1	1	1	1		2	1	1	1	2	1				12
18	Addl. Law Officer					1		1				1				3
19	Intelligence Officer	1		1	1	1	2	1	1	2	3	2	2	1	1	19
20	Intelligence Officer (IB)		1		1		1	2		1		1		1		8
21	Intelligence Officer (CI)				1				1		1					4
22	Addl. Sales Tax Officer	2	6	3	1	9		2	1	4	7	10	2	1	3	61
23	Addl. AIT & STO						1						1			2
24	Asst. Sales Tax Officer	10		2		1		2		1	2	1	1	1	3	24
25	Sales Tax Inspector	13	12	3	5	7	3	12	4	10	4	5	1	5	2	86
26	Sales Tax Inspector (IB)	1		2			1		3	2	1	1			1	12
27	Intelligence Inspector	2	1		1		3	2			3	3	4	2	1	22
28	Intelligence Inspector (CI)					1					2			2		5
29	AIT & ST Inspector						1						1			2
30	Junior Superintendent	2	2	2	2	3	2	4	1	4	4	5	1	2	1	35
31	Head Clerk	1	4		5	4	6	5	2	4	6	9	4	2	1	53
32	Upper Division Clerk	8	11	4	7	14	9	11	7	10	8	15	6	5	5	120
33	Lower Division Clerk	7	2	5	7	14	8	13	8	5	7	7	6	6	8	103
34	Confidential Assistant	4		2	1	2		4	1	2		2		1	1	20
35	Senior Grade Typist	1		1	2	1		1						1	1	8
36	Upper Division Typist	2				1	2	2	3		1	8	1	3	1	24
37	Lower Division Typist	2	2	2	4	2	2	6	3	5	9	4	1	1	2	45
38	Driver		1		2	1	3	4	3	2		2		2		20
39	Clerical Attender	4	1	3	4	4	4	7	3	2	2	1	2	2	3	42
40	Peon	17	8	4	8	6	10	16	9	18	6	16	3	10	7	138
41	Watch Man											1				1
42	Spl. Deputy Tahasildar													1		1
43	Spl. Revenue Inspector															1
TOTAL		99	70	43	65	90	68	143	65	91	81	115	42	64	51	1087

Sales Tax Officer (Enquiry)

Sales Tax Officer (Reserve)

Asst. Sales Tax Officer (IB) & Sales Tax Officer (CI)

Intelligence Officer

Intelligence Officer (IB)

Intelligence Officer (CI)

Sales Tax Officer (E) & Deputy Commissioner (E)

Assistant Secretary, Sales Tax & Excise Department

Sales Tax Officer, Office of the Assistant Commissioner

(Peon)

CADRE-WISE TNA REPORT

SL.NO.	GROUP [For Training purpose]	CADRE INVOLVED IN EACH GROUP	SAMPLE EMPLOYEES RESPONDED
1	A - DEPUTY COMMISSIONERS	Deputy Commissioner (General) Deputy Commissioner (Audit & Inspection) Deputy Commissioner (Law) Deputy Commissioner (Legal Wing) District Deputy Commissioner Department Member Deputy Commissioner (Appeals) Deputy Commissioner (Intelligence) Member Secretary, Traders Welfare Board Registrar, Centre for Taxation Studies	20
2	B - ASSISTANT COMMISSIONERS	Inspecting Assistant Commissioners Assistant Commissioners (Assessment) Inspecting Assistant Commissioner (Intelligence Wing) Inspecting Assistant Commissioner (Audit) Law Officer Inspecting Assistant Commissioner (Investigation Branch) Inspecting Assistant Commissioner (Check post) Appellate Assistant Commissioners Inspecting Assistant Commissioner (Special) Assistant Secretary in the Deputy Commissioner (Law) Assistant Secretary in Board's Office Inspecting Assistant Commissioner (Audit & Inspection) Commissionerate Office Assistant Commissioner (Training) Secretary, Sales Tax Appellate Tribunal, Thiruvananthapuram.	75
3	C - SALES TAX OFFICERS	Manager Sales Tax Officer Agricultural Income tax & Sales Tax Officer Sales Tax Officer (Audit) Superintendents Sales tax Officer (Enquiry) Sales tax Officer (Reserve) Agricultural Income tax & Sales tax Officer (Reserve) Additional Law Officer Intelligence Officer Sales tax Officer in check post Sales tax Officer, Office of the Deputy Commissioner(Law) Assistant Secretary, Sales Tax Appellate Tribunal Sales tax Officer, Office of the Assistant Commissioner (Training)	229

4	D – ASSISTANT SALES TAX OFFICERS/ HEAD CLERK	Assistant Sales Tax Officer Sales Tax Inspector Sales Tax Inspector (IB) Intelligence Inspector Intelligence Inspector (CI) AIT & ST Inspector Junior Superintendent Head Clerks	238
5	E – UPPER/ LOWER DIVISION CLERKS & CONFIDENTIAL ASSISTANT	Lower Division Clerks Upper Division Clerks Confidential Assistant	244
6	F – TYPIST	Senior Grade Typist Upper Division Typist Lower Division Typist	76
7	G – DRIVERS	Drivers	20
8	H – CLERICAL ATTENDERS	Clerical Attenders	40
9	I - PEONS	Peons	139
TOTAL			1081

