

APPENDIX - I
INTERVIEW SCHEDULE

INSTRUCTIONS

All the questions in this Interview Schedule are designed to identify the extend of your effectiveness level towards the various aspects of **‘Effectiveness of Tax administration in Commercial Tax Department in Kerala’** Each question has 5 responses. You are requested to answer by placing tick mark (✓) in the response column which mostly represent your frank opinion or belief. There is no right or wrong answer. The researcher is interested only in your honest and frank opinion. The data collected through this Interview Schedule will be kept confidential and use only for PhD Dissertation work. Your kind co-operation is greatly appreciated.

A. PERSONAL PROFILE

1. Name :.....[Not Mandatory]
2. Sex : i Female ii Male
3. Designation :.....
4. Highest education qualification :
I P.G ii Graduation iii Diploma
iv PDC/ Intermediate v SSLC / Matriculation
vi Professional (specify).....vii Others (specify).....
5. Total Length of service :.....
6. Experience in present position :.....
7. How did you reach the present position?
i By promotion ii By Deputation iii By Direct Recruitment
8. How often Transfer take place to you?
i Once in less than a year ii Once in a year iii Once in every 2 years
iv Once in every 3 year v Once in more than 3 years
9. District of Present place of Work.....
10. District preferred to work.....

B. PRIMARY DATA COLLECTION

I. Levy and collection of Tax

1. 1. Filing of Return by Dealers

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Due date compliance					
2.	Contents of returns					
3.	Contents of Annexure					
4.	Return acknowledgement system					
5.	Tax :E - payment System					
6	Tax payment : Other mode of payment					
7.	Your personal suggestion for further improvement					

1. 2. Scrutiny of return

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Levels of scrutiny					
2.	Adequacy of time for security					
3	Possibility for 100% Security					
4.	Checking system - Software					
5.	Checking system – Manual					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
6.	Software guidance for security					
7.	Cross checking system of dealer data					
8.	Generation of defect memo					
9.	Mode of Scrutiny of Notice / Defect Memo					
10.	Time frame for completion of security					
11.	Scrutiny with books of accounts					
12.	Tax addition due to scrutiny of return					
13.	Your personal suggestions for effective scrutiny					

1. 3. Return data Management

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Availability of Backlog return data					
2.	Availability of current return data					
3.	Frequency of return data reporting					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
4.	Adequacy of return data for MIS					
5.	Software efficiency in return data processing					
6.	Software efficiency in Generation of Reports					
7.	Your personal suggestion for effective Return Data Management					

1. 4. Tax Assessment

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Adequacy of internal data for assessments					
2.	Availability of external data for assessments					
3.	Adequacy of time frame for completing monthly Assessments					
4.	Tax addition due to assessments					
5.	Dealer co operation in assessments					
6.	Evaluation of monthly assessments					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
7.	Yearly consolidation system of monthly assessments					
8.	Scope for assessment on the basis of annual returns					
9.	Scope for assessment on the basis of Audit Reports					
10.	Your personal suggestion for effective Tax Assessment					

1. 5. Appeals, Revision....etc.

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Levels of appeals and revision					
2.	Functioning of Appeal mechanism					
3.	Time frame for disposal of Appeals					
4.	Tax addition due to Appeals					
5.	Dealer co-operation in disposal of Appeals					
6.	Statutory fees for filing of appeals					
7.	Possibility of stay of tax in existing value					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
8.	Finality of first Appeal					
9.	Alternative mechanism for Disposal (Adhalath, Settlement...etc)					
10.	Your personal suggestion regarding Appeals, revision...etc					

1. 6. Management Information system

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Functioning of MIS in the department					
2.	Channels of Communication for MIS					
3.	Software assistance in MIS					
4.	Staff role in MIS					
5.	Evaluation Mechanism of MIS					
6.	Decision taken on the basis of MIS					
7.	Directions given on the basis of MIS					
8.	Corrective measures taken on the basis of MIS					
9.	Your personal suggestion for effective MIS					

1. 7. Computerization

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Effectiveness of Computerization in filing of return					
2.	Effectiveness of Computerization in Return Data Management					
3.	Effectiveness of Computerization in Tax Assessment					
4.	Effectiveness of Computerization in shop Inspections					
5.	Effectiveness of Computerization in Check post Data Management					
6.	Effectiveness of Computerization in Vehicle Checking					
7.	Effectiveness of Computerization in Detecting Tax Evasion					
8.	Your personal suggestion for Computerization					

II. Audit And Inspection

II. 1. Audit and Inspection in dealers premises

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Existing mode of Shop Inspection					
2.	Frequency of shop inspection					
3.	Basis of Shop Inspection					
4.	Grievance Redressal Mechanism in Shop Inspection					
5.	Dealer Cooperation in Shop Inspection					
6.	Maintenance of Books of Accounts by Dealers					
7.	Technical Support in Inspection					
8.	Police support in Inspection					
9.	Political Influences in shop inspection					
10.	Existing mode of preparation and delivery of Shop Inspection Report (SIR)					
11.	Your personal suggestion for improving Audit and Inspection in dealers premises					

II. 2. Inspection of Goods in Transit

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Effectiveness Inspection in Transit					
2.	Vehicle Cooperation during Inspection					
3	Dealer cooperation during Inspection					
4.	Basis of Vehicle Inspection					
5.	Scope of Complete Inspection of Goods					
6.	Verification method of Transporting documents					
7.	Mode of serving defect notice					
8.	Compliance in defective notice					
9.	Addition collection through Road Inspection					
10.	Team spirit in Inspection					
11.	Political Influences at the time of vehicle inspection					
12.	Your personal suggestion for effective inspection of Goods in Transit.					

II. 3. Internal and A.G Audit

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Support from the pear group					
2.	Frequency of Internal Audit					
3	Frequency of A.G. Audit					
4.	Cooperation of employees in Internal Audit					
5.	Cooperation of employees in A.G. Audit					
6.	Detection of defects in Internal Audit					
7.	Detection of defects in A.G. Audit					
8.	Effectiveness of A.G. Audit in the department					
9.	Effectiveness of Internal Audit in the department					
10.	Mode of Clearing defects in Internal Audit					
11.	Mode of clearing defects in A.G. Audit					
12.	Your personal suggestion for improving A.G. Audit / Internal Audit					

III. Training and Development

III.1 Department training Practices

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Method of Identification of Training Needs					
2.	Adequacy of training centers					
3	Selection Criteria for training					
4.	Duration of training Programme					
5.	Standard / Quality training programme					
6.	Training Methods					
7.	Trainers Performance					
8.	Infrastructural facilities of training centers					
9.	Interaction opportunities during training					
10.	Your personal suggestion for improving training practices.					

III.2. Areas of Training

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Procedural and Legal aspects for return scrutiny					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
2.	Procedural and Legal aspects for Assessment					
3	Procedural and Legal aspects for Disposal of Appeal / Revision					
4.	Procedural and Legal aspects for Shop Inspection					
5.	Procedural and Legal aspects for Vehicle checking					
6.	Computer and allied areas					
7.	Judicial aspects and case law reviews					
8.	Recent trends in taxation					
9.	Your personal suggestion for New areas of training.					

III. 3. Training Results / Achievements

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Employee development					
2.	Job efficiency or performance					
3	Job commitment and motivation					
4.	Monetary benefits attained in the department					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
5.	Service / promotional benefits					
6.	Any other benefits (Please Specify)					

IV. Check post management

IV. 1. Check post authorities

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Awareness of Duties and responsibilities					
2.	Work environment & Welfare facilities					
3.	Security measures for Law and Order					
4.	Award or gift from CTD for the detection of tax evasion					
5.	Inter Departmental co-ordination					
6.	Grievance Redressal mechanism					
7.	Adequacy of Computerization					
8.	Your personal suggestion for improving Check post environment					

IV. 2. Vehicle checking procedures at Check post

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Present system of checking					
2.	Detection of crimes or offences					
3.	Disposal of crimes or offences					
4.	Check post data management / Documentation.					
5.	Adequacy of work force					
6.	Support from the Top level Management					
7.	Support from Police force					
8.	Support from local persons					
9.	Support from RTO, Excise & Forest departments					
10.	Role of Computerization in evasion detection					
11.	Your personal suggestion for improving Vehicle checking procedure at check post					

IV. 3. Collection of advance taxes, Penalty and security

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Cash or Chest Management					
2.	Method of detection in fake cash / DD					
3.	Extent of Penalty collection					
4.	Extent of Collection of securities					
5.	Extent of Collection of advance tax					
6.	Remittance mode of cash at Check post					
7.	Your personal suggestion for improving check post collection					

V. Tax reforms and amendments

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
1.	Updation of Amendments in Statute					
2.	Effectiveness of amendments					
3.	Communication mode of amendments					
4.	Assessment based Amendments					

Sl. No.	Particulars	Highly effective 5	Effective 4	Can't Say 3	Less effective 2	Least effective 1
5.	Inspection based Amendments					
6.	Procedure Simplification Amendments					
7.	Evasion control Amendments					
8.	Political or Popularity Amendments					
9.	Your personal suggestion for better Tax reforms and Amendments					

Thank You

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APPENDIX - II

LIST OF OFFICES OF THE COMMERCIAL TAXES DEPARTMENT IN KERALA

DISTRICT - THIRUVANANTHAPURAM

1. Commissioner, Commercial Taxes
2. Joint Commissioner Office, Thiruvananthapuram
3. Deputy Commissioner Office, Thiruvananthapuram
4. Deputy Commissioner (INT) Office, Thiruvananthapuram
5. Deputy Commissioner (A&I), Thiruvananthapuram
6. Asst. Commr (Asst), Spl. Circle, Thiruvananthapuram
7. Inspg. Asst. Commr. Neyyattinkara
8. Inspg. Asst. Commr Thiruvananthapuram
9. Inspg. Asst. Commr. (Intelligence) Thiruvananthapuram
10. Appellate Asst. Commr Office, Thiruvananthapuram
11. Assistant Commissioner (Training) Office
12. Sales Tax Office, Ist Circle, Thiruvananthapuram
13. Sales Tax Office, IInd Circle, Thiruvananthapuram
14. Sales Tax Office, IIIrd Circle, Thiruvananthapuram
15. Sales Tax Office, Neyyattinkara
16. Sales Tax Office, Nedumangad
17. Sales Tax Office, Attingal
18. Agrl. Income Tax & Sales Tax Office, Thiruvananthapuram
19. Sales Tax Works Contract Office, Thiruvananthapuram
20. Intelligence Office, Thiruvananthapuram
21. Sales Tax Checkpost, Amaravila

22. Sales Tax Checkpost, Tile Factory Junction
23. Sales Tax Checkpost, Kallikad
24. Sales Tax Checkpost, Mandapathinkadavu
25. Sales Tax Checkpost, Perumkadavila
26. Sales Tax Checkpost, Kanjampazhinji
27. Sales Tax Checkpost, Perumpazhuthur
28. Sales Tax Checkpost, Neyyar Dam
29. Sales Tax Checkpost, Utchakkada
30. Sales Tax Checkpost, Moozhiylthottam
31. Law Office, Thiruvananthapuram

DISTRICT - KOLLAM

32. Deputy Commissioner Office, Kollam
33. Deputy Commissioner (Appeals) Office, Kollam
34. Appellate Asst. Commr Office, Kollam
35. Asst. Commr (Asst) Spl. Circle, Kollam
36. Inspg. Asst. Commr. Office, Kottarakkara
37. Inspg. Asst. Commissioner Office, Kollam
38. Inspg. Asst. Commr. Office (Intelligence), Kollam
39. Sales Tax Office, 1st Circle, Kollam
40. Sales Tax Office, Iind Circle, Kollam
41. Sales Tax Office, Iiird Circle, Kollam
42. Sales Tax Office, Karunagappally
43. Sales Tax Office, Kottarakkara
44. Sales Tax Office, Punalur
45. Sales Tax Office, Kundara

46. Sales Tax Office, Chathannur
47. Sales Tax Office, Anchal
48. Agrl. Income Tax & Sales Tax Office E, Kottarakkara
49. Sales Tax Works Contract Office, Kollam
50. Intelligence Office, Kollam
51. Sales Tax Checkpost, Aryankavu
52. Sales Tax Checkpost, Achancoil

DISTRICT - PATHANAMTHITTA

53. Deputy Commissioner Office, Pathanamthitta
54. Inspg. Asst. Commr Office, Pathanamthitta
55. Sales Tax Office, Adoor
56. Sales Tax Office, Pathanamthitta
57. Sales Tax Office, Thiruvalla
58. Agrl. Income Tax & Sales Tax Office, Ranni
59. Sales Tax Works Contract Office, Pathanamthitta
60. Intelligence Office, Pathanamthitta

DISTRICT - ALAPPUZHA

61. Deputy Commissioner Office, Alappuzha
62. Asst. Commissioner (Assmt) Spl. Circle, Alappuzha
63. Inspg. Asst. Commr Office, Chengannur
64. Inspg. Asst. Commr Office, Alappuzha
65. Appellate Asst. Commissioner Office, Alappuzha
66. Sales Tax Office, 1st Circle, Alappuzha
67. Sales Tax Office, IInd Circle, Alappuzha
68. Sales Tax Office, Edathua

69. Sales Tax Office, Cherthalai
70. Sales Tax Office, Kayamkulam
71. Sales Tax Office, Mavelikara
72. Sales Tax Office, Chengannur
73. Sales Tax Office, Haripad
74. Agrl. Income Tax & Sales Tax Office, Alappuzha
75. Agrl. Income Tax & Sales Tax Office, Kuthiathode
76. Sales Tax Works Contract Office, Alappuzha
77. Intelligence Office, Alappuzha

DISTRICT - KOTTAYAM

78. Deputy Commissioner Office, Kottayam
79. Asst. Commissioner (Asst), Spl. Circle, Kottayam
80. Inspg. Asst. Commr Office, Pala
81. Inspg. Asst. Commr Office, Kottayam
82. Appellate Asst. Commissioner Office, Kottayam
83. Sales Tax Office, 1st Circle, Kottayam
84. Sales Tax Office, IInd Circle, Kottayam
85. Sales Tax Office, 1st Circle, Changanacherry
86. Sales Tax Office, Ponkunnam
87. Sales Tax Office, Pala
88. Sales Tax Office, Vaikom
89. Sales Tax Office, Ettumanoor
90. Agrl. Income Tax & Sales Tax Office, Kottayam
91. Agrl. Income Tax & Sales Tax Office, Pala
92. Agrl. Income Tax & Sales Tax Office, Kanjirapally (Ponkunnam)

93. Sales Tax Office, 2nd Circle, Changanacherry
94. Sales Tax Works Contract Office, Kottayam
95. Inspg. Asst. Commr Office (Intelligence), Kottayam
96. Intelligence Office, Kottayam
97. Law Office, Kottayam

DISTRICT - IDUKKI

98. Deputy Commissioner Office, Idukki
99. Inspg. Asst. Commr Office, Devicolam
100. Inspg. Asst. Commr Office, Kumily
101. Inspg. Asst. Commr Office, Idukki
102. Appellate Asst. Commr Office, Idukki
103. Agrl. Income Tax & Sales Tax Office, Vandiperiar
104. Agrl. Income Tax & Sales Tax Office, Peerumade
105. Agrl. Income Tax & Sales Tax Office, Kattappana
106. Agrl. Income Tax & Sales Tax Office, Nedumkandom
107. Agrl. Income Tax & Sales Tax Office, Adimali
108. Agrl. Income Tax & Sales Tax Office, Vandanmedu
109. Agrl. Income Tax & Sales Tax Office, Santhampara
110. Agrl. Income Tax & Sales Tax Office, Devikulam
111. Agrl. Income Tax & Sales Tax Office, Qst Crl. Thodupuzha
112. Agrl. Income Tax & Sales Tax Office, Iind Crl, Thodupuzha
113. Sales Tax Works Contract Office, Idukki
114. Intelligence Office, Idukki
115. Sales Tax Checkpost, Kumily
116. Sales Tax Checkpost, Cumbumettu

117. Sales Tax Checkpost, Bodumettu

118. Sales Tax Checkpost, Chinnar

DISTRICT - ERNAKULAM

119. Deputy Commissioner Office, Ernakulam

120. Deputy Commissioner (Appeals) Office, Ernakulam

121. Deputy Commissioner (Intelligence), Ernakulam

122. Deputy Commissioner (Law) Office, Ernakulam

123. Deputy Commissioner Office, Mattancherry

124. Deputy Commissioner (A&I) Ernakulam

125. Asst. Commissioner (Asst) Spl Circle 1, Ernakulam

126. Asst. Commissioner (Asst) Spl Circle Ii, Ernakulam

127. Asst. Commissioner (Asst) Spl Circle Iii, Ernakulam

128. Inspg. Asst. Commissioner, Muvattupuzha

129. Inspg. Asst. Commissioner, Ernakulam □I

130. Inspg. Asst. Commissioner, Ernakulam-Ii

131. Inspg. Asst. Commissioner Office (Intelligence), Ernakulam

132. Appellate Asst. Commr Office, Ernakulam

133. Inspg. Asst. Commr (Spl), Ernakulam

134. Asst. Commr (Asst), Spl, Circle, Mattancherry

135. Asst. Commissioner (Asst) (Produce), Mattancherry

136. Inspg. Asst. Commr. Mattancherry

137. Sales Tax Office, Ist Circle, Perumbavur

138. Sales Tax Office, IInd Circle, Perumbavur

139. Sales Tax Office, Muvattupuzha

140. Sales Tax Office, Ist Circle, Thrippunithura

141. Sales Tax Office, IInd Circle, Thrippunithura
142. Sales Tax Office, Ist Circle, Kalamassery
143. Sales Tax Office, IInd Circle, Kalamassery
144. Sales Tax Office, Kothamangalam
145. Sales Tax Office, Ist Circle, Ernakulam
146. Sales Tax Office, IInd Circle, Ernakulam
147. Sales Tax Office, IIIrd Circle, Ernakulam
148. Sales Tax Office, IVth Circle, Ernakulam
149. Agrl. Income Tax & Sales Tax Office, Alwaye
150. Sales Tax Works Contract Office, Ernakulam
151. Intelligence Office, Ernakulam
152. Law Office, Ernakulam
153. Sales Tax Office, Ist Circle, Mattancherry
154. Sales Tax Office, IInd Circle, Mattancherry
155. Sales Tx Office, Alwaye
156. Sales Tax Office, Angamally
157. Sales Tax Office, Parur
158. Sales Tax Works Contract Office, Mattancherry
159. Intelligence Office, Mattancherry
160. Sales Tax Checkpost, Karukutty

DISTRICT - THRISSUR

161. Deputy Commissioner Office, Thrissur
162. Asst. Commr (Asst) Spl Circle, Thrissur
163. Inspg. Asst. Commr. Irinjalakuda
164. Inspg. Asst. Commr, Thrissur

165. Inspg. Asst. Commr (Intelligence), Thrissur
166. Appellate Asst. Commissioner Office, Thrissur
167. Sales Tax Office, Ist Circle, Thrissur
168. Sales Tax Office, IInd Circle, Thrissur
169. Sales Tax Office, IIIrd Circle, Thrissur
170. Sales Tax Office, IVth Circle, Thrissur
171. Sales Tax Office, Chalakudy
172. Sales Tax Office, Irinjalakuda
173. Sales Tax Office, Kondungallur
174. Sales Tax Office, Chavakkad
175. Sales Tax Office, Kunnankulam
176. Sales Tax Office, Vadakkancherry
177. Agrl. Income Tax & Sales Tax Office, Thrissur
178. Sales Tax Works Contract Office, Thrissur
179. Intelligence Office, Thrissur
180. Sales Tax Checkpost, Thumburmuzhi

DISTRICT - PALAKKAD

181. Deputy Commissioner Office, Palakkad
182. Asst. Commr (Asst), Spl Circle, Palakkad
183. Inspg. Asst. Commr, Chittur
184. Inspg. Asst. Commr, Palakkad
185. Inspg. Asst. Commr (Intelligence), Palakkad
186. Appellate Asst. Commr Office, Palakkad
187. Sales Tax Office, Ist Circle, Palakkad
188. Sales Tax Office, IInd Circle, Palakkad

189. Sales Tax Office, IIIrd Circle, Palakkad
190. Sales Tax Office, Alathur
191. Sales Tax Office, Chittur
192. Sales Tax Office, Ottappalam
193. Sales Tax Office, Pattambi
194. Sales Tax Office, Mannarghat
195. Agrl. Income Tax & Sales Tax Office, Chittur
196. Agrl. Income Tax & Sales Tax Office, Alathur
197. Agrl. Income Tax & Sales Tax Office, Mannarghat
198. Sales Tax Works Contract, Palaghat
199. Intelligence Office, Palakkad
200. Sales Tax Checkpost, Govindapuram
201. Sales Tax Checkpost, Gopalapuram
202. Sales Tax Checkpost, Walayar
203. Sales Tax Checkpost, Valanthavalam
204. Sales Tax Checkpost, Meenakshipuram
205. Sales Tax Checkpost, Nadupunni
206. Sales Tax Checkpost, Anakatty
207. Law Office, Palakkad

DISTRICT - MALAPPURAM

208. Deputy Commissioner Office, Malappuram
209. Asst. Commr (Assmt) Spl. Circle, Tirur
210. Inspg. Asst. Commr Office, Malappuram
211. Sales Tax Office, Manjeri
212. Sales Tax Office, Tirur

213. Sales Tax Office, Tirurangadi
214. Sales Tax Office, Perinthalmanna
215. Sales Tax Office, Ponnani
216. Sales Tax Office, Nilambur
217. Agrl. Income Tax & Sales Tax Office, Manjeri
218. Sales Tax Work Contract Office, Malappuram
219. Intelligence Office, Malappuram
220. Sales Tax Checkpost, Manimooly

DISTRICT - KOZHIKODE

221. Deputy Commissioner Office, Kozhikode
222. Deputy Commissioner (Int) Office, Kozhikode
223. Deputy Commissioner (Appeals) Office, Kozhikode
224. Deputy Commissioner (A&I), Kozhikode
225. Asst. Commissioner (Assmt) Spl. Circle I, Kozhikode
226. Asst. Commissioner (Assmt) Spl. Circle Ii, Kozhikode
227. Inspg. Asst. Commissioner, Badagara
228. Inspg. Asst. Commissioner, Kozhikode
229. Inspg. Asst. Commissioner (Intelligence), Kozhikode
230. Inspg. Asst. Commissioner (Spl), Kozhikode
231. Appellate Asst. Commissioner Office, Kozhikode
232. Sales Tax Office, Ist Circle, Kozhikode
233. Sales Tax Office, IInd Circle, Kozhikode
234. Sales Tax Office, IIIrd Circle, Kozhikode
235. Sales Tax Office, IVth Circle, Kozhikode
236. Sales Tax Office, Vth Circle, Kozhikode

237. Sales Tax Office, Quilandy
238. Sales Tax Office, Badagara
239. Agrl. Income Tax & Sales Tax Office, Perambra
240. Agrl. Income Tax & Sales Tax Office, Kozhikode
241. Sales Tax Work Contract Office, Kozhikode
242. Intelligence Office, Kozhikode
243. Sales Tax Checkpost, Feroke
244. Sales Tax Checkpost, Thamrasserri
245. Sales Tax Check Post, Muttungal
246. Law Office, Kozhikode

DISTRICT - WAYANAD

247. Deputy Commissioner Office, Wayanad
248. Inspg. Asst. Commissioner Office, Wayanad
249. Sales Tax Works Contract Office, Wayanad
250. Sales Tax Office, Vythiri
251. Sales Tax Office, Mananthavady
252. Agrl. Income Tax & Sales Tax Office, Vythiri
253. Agrl. Income Tax & Sales Tax Office, Sultanbathery
254. Intelligence Office, Wayanad
255. Sales Tax Checkpost, Muthanga
256. Sales Tax Checkpost, Vaduvanchal
257. Sales Tax Checkpost, Noolpuzha (Pazhoor)
258. Sales Tax Checkpost, Bavali
259. Sales Tax Checkpost, Tholpetty
260. Sales Tax Checkpost, Chulliyode

DISTRICT - KANNUR

261. Deputy Commissioner Office, Kannur
262. Asst. Commissioner (Assmt) Spl. Circle, Kannur
263. Inspg. Asst. Commissioner, Kannur
264. Appellate Asst. Commissioner Office, Kannur
265. Sales Tax Office, Taliparamba
266. Sales Tax Office, Ist Circle, Kannur
267. Sales Tax Office, IInd Circle, Kannur
268. Sales Tax Office, IIIrd Circle, Kannur
269. Sales Tax Office, Ist Circle, Tellicherry
270. Sales Tax Office, IInd Circle, Tellicherry
271. Sales Tax Office, Kuthuparamba
272. Agrl. Income Tax & Sales Tax Office, Thaliparamba
273. Sales Tax Work Contract Office, Kannur
274. Inspg. Asst. Commr (Intelligence), Kannur
275. Intelligence Office, Kannur
276. Intelligence Office, Tellicherry
277. Sales Tax Checkpost, Peratta
278. Sales Tax Checkpost, Mekkunnu
279. Sales Tax Checkpost, Koottupuzha
280. Sales Tax Checkpost, Paral
281. Sales Tax Checkpost, New Mahe

DISTRICT - KASARGOD

282. Deputy Commissioner Office, Kasargod
283. Asst. Commissioner Office, Kasargod

284. Inspg. Asst. Commissioner Office, Kasargod
285. Sales Tax Works Contract Office, Kasargod
286. Sales Tax Office, Kasargod
287. Sales Tax Office, Hosdurg
288. Agrl. Income Tax & Sales Tax Office, Kasargod
289. Agrl. Income Tax & Sales Tax Office, Hosdurg
290. Intelligence Office, Kasargod
291. Sales Tax Checkpost, Bengramanjeswar
292. Sales Tax Checkpost, Beyar
293. Sales Tax Checkpost, Perala
294. Sales Tax Checkpost, Adhoor
295. Sales Tax Checkpost, Balanthode
296. Sales Tax Checkpost, Kacherikkadavu

APPENDIX - III (a)

LIST OF TRAINING 2007-2008

The following are the details of the Training programme conducted at different Centres in Kerala during the year 2007-2008.

CADRE-WISE AND BATCH-WISE DETAILS

Sl. No.	Name of the Programme	Cadre of the Officials Trained	No. of Batches/ Days	Total no. Of participants
1	Workshop cum-Training on Tax Collection	Deputy Commissioners & Assistant Commissioners	5	266
2	Workshop on Kerala Finance Bill 2007	Deputy Commissioners & Assistant Commissioners	1	95
3	Training programme on Intelligence Wing	Deputy Commissioners & Inspg. Asst. Commissioners	5	175
4	Training for Audit Assessment Officials	Audit Officers	3	215
5	Induction Training to the promoted CTOs	Commercial Tax Officers	3	90
6	Induction training to the promoted Inspectors	Inspectors	3	135
7	Training on Revenue Recovery procedures	Inspecting Assistant Commissioners	1	30
8	Training on KVAT Software etc.	Selected officials from different cadres	18	648
9	Training on TINXSYS	Intelligence Officers	5	355
10	District Level Training in the context of Registration Drive	District Officials, Kollam & Pathanamthitta	2	110
11	Training on Works contract	Works Contract officials	1	45
12	Walayar Mission Drive	Training at Trissur	2	290
13	Intensive training programme on return scrutiny	All officers – Ernakulam & Mattancherry	9	580
14	Training to the Newly Recruited CTOs	Commercial Tax Officers	1	50
15	Social audit at Walayar	Selected CTD officials, Walayar	1	120
16	Specialised training programme on check post functions	Check post officials – Kasargod, Trissur, Tvpm.	3	260
17	Pre-budget discussion with Hon'ble Fin. Minister	Representatives of Dealer Associations	1	50
18	E-Return filing – Awareness programme	Dealers	2	150
TOTAL			66	3664

Training co-ordinator: Dr. N. Ramalingam

APPENDIX - III (b)
LIST OF TRAINING 2008-2009

The following are the details of the Training programme conducted at different Centres in Kerala during the year 2008-2009.

CADRE-WISE AND BATCH-WISE DETAILS

Sl. No.	Name of the Programme	Cadre of the Officials Trained	No.of Batches/ Days	Total no. Of participants
1	Training on Check post computerisation	Parcel Agencies	1	30
2	Training on Luxury Tax & Works Contract	Concerned CTD Officials	1	30
3	Intensive training programme on check post functions	CTD Officials	1	100
4	Two days workshop-cum-Training programme on Kerala Finance Bill 2009	CTD Officials	1	75
5	Training for Intelligence Wing	CTD Officials	2	200
6	Training & discussion of computerisation Status of CTD to the World Bank Officials	World Bank Officials & CTD Officials	1	15
7	Training on SPARK (Service & Payroll Administrative Repository of Kerala)	U.D./L.D. Clerks	2	50
8	Training for TVPM District Officials on Revenue Collection & Audit Activities (Hon'ble Finance Ministers programme)	All officials of TVPM. District	1	50
9	Training to the Trainee CTOs at Ernakulam	Trainee CTOs	1	40
10	Training for Liaison Officers (for conducting Empowered Committee Meeting at TVPM)	Selected officials of CTD	1	120
11	Training for System Administrators	System Administrators	3	110
12	Residential Training programme on Return Scrutiny Strategy (Hon'ble Finance Ministers programme)	ACs, CTOs, UD/LD Clerks	17	1540
13	Residential Training programme on Shop Inspection & Goods Vehicle Checking - (Hon'ble Finance Ministers programme)	Commercial Tax Inspectors	8	800
14	Training on Effective Implementation of Amnesty Scheme	Selected CTD Officials	1	175
15	Akshaya E-filing Tanners training	Akshaya Co-ordinators	1	50
16	Monthly Review Meeting & Workshop	DC's	3	120
17	Statutes Governed by the CTD	Officials of Secretariat, Taxes Dept.	1	20
18	DC (Appeal) – Conference-cum-Training	DC (Appeal) Officials	1	25
	Training-cum-Conference – Revenue Collection Strategy	District DeputyCommissioners & Selected Officials	2	80
TOTAL			49	3630
Total No.of Training Days – 80 days				

Training co-ordinator: Dr. N. Ramalingam

APPENDIX - III (c)
LIST OF TRAINING 2009 -10

The following are the details of the Training programme conducted at different centers in Kerala during the year 2009 – 2010.

CADRE – WISE AND BATCH – WISE DETAILS

Sl. No.	Name of the Programme	Cadre of the Officials	No. Of Batches / Days	Total no. Of Participants in all Batches
1	Workshops on Revenue Collection	All Deputy Commissioners & Invited Officials	10	300
2	Training on e-filing of VAT returns	Assistant Commissioners and Commercial Tax Officers	7	210
3	Training for Intelligence Officers	All officers of Intelligence wing	12	360
4	Training for Check post officials	All Check post officers	9	270
TOTAL			38	1140

Training Co-ordinator: Dr. N. Ramalingam

APPENDIX - III (d)
LIST OF TRAINING 2010 -11

The following are the details of the Training programme conducted at different centers by GIFT during the year 2009 – 2010.

1. Training imparted to the officials of Commercial Taxes Department, Govt. of Sikkim.

As per the request of the Commercial Taxes Department, Government of Sikkim, A four days training workshop on ‘Accounting and Return Scrutiny’ was conducted at Gangtok from August 22 – 25, 2011. Shri. V. Murukesh Kumar, Dr. N. Ramalingam (Training Co-ordinator), Dr. Thomas Joseph and Dr. C. S. Venkiteswaran have prepared the curriculum and conducted the sessions.

2. Training imparted to the officials of Kran Consulting Pvt. Ltd on Macro – Economic Indicators

M/s. Kran Consulting Pvt. Ltd, an IT firm approached GIFT to formulate and conduct training to their personnel. Smt. L. Anitha Kumary and Smt. R. Shyama Nair prepared a curriculum and conducted a total of 10 sessions on macro – economic indicators during May and June 2011.

3. Visiting Researcher to Centre for Studies in Social Sciences, Calcutta (CSSSC)

Centre for Studies in Social science, Calcutta (CSSSC) had requested GIFT to nominate one faculty as Visiting Researcher to the newly commissioned Centre for Training and Research in Public Finance and Policy (CTRPFP), so as to guide their academic scholars on GST / VAT. Smt. Shyama Nair was nominated as visiting researcher to the institute. Accordingly, various sessions were conducted at the institute from 18th – 24th of September, 2011. She also presented a paper on ‘Goods and Service Tax – An Overview’ which was attended by the students, faculty and officials of Commercial Taxes Department of West Bengal.

Training Co-ordinator: Dr. N. Ramalingam