

**Department of Commercial Tax
Government of Jharkhand**



DIPP Point No. 249

Question	Remarks
9b. Inspection of the business premises for VAT (Value Added Tax) registration Q: Design and implement a system for identifying establishments that need to be inspected based on computerized risk assessment	Risk parameters have been defined for assessing risk at the time of VAT registration
URL: http://digigov.jharkhandcomtax.gov.in/Digigov-Tax-Web Demo Dept user login (url : demodigigov.jharkhandcomtax.gov.in/) Username - JSSINGH Password - Ctax@1234	

Youtube link: <https://youtu.be/isfNd0leGXc>

Following Parameters have been used to assess risk:

SNO	Risk Parameters	Total Weightage	Sub Parameter	Weightage
1	Type of Commodity	20	Sensitive	20
			Non-Sensitive	0
2	Basis of incurring Liability	10	Import of Goods into State (CST)	10
3	Sale exceeding the specified quantum u/s 8)(5) of the Act (Excluding Petroleum and tax free items)	30	Turnover exceeding 10 Cr	30
			Turnover exceeding 5 Cr (less than 10 Cr)	15
			Turnover exceeding 2 Cr (less than 5 Cr)	10
4	Business Constitution	20	Association of Persons	5
			Board or Corporation	0
			Club	5
			Cooperative Society	5
			Government Department	0
			HUF	20
			Joint Ventures	0
			Limited Liability Partnership	15
			Partnership	15
Private Limited Company	5			

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			Proprietorship	20
			Public Limited Company	0
			Trust	5
5	Additional Place of Business	10	Yes	10
			No	0
6	Nature of Business	5	Manufacturing	3
			Leasing Business	3
			Whole sale trade	3
			Mining	5
			Works contractor	3
			Developer/ Builder	4
			Power Generation/ Distribution	3
			Local Authority	2
			Importer	3
			C&F Agent	1
			Government Company	0
			Intending manufacturers u/s 25(10)	2
			Intending power generation/distribution & telecommunication u/s 25(11)	0
			SEZ unit or similar unit/EOU/STPI/EHTP	0
			Distributor	2
			Stockist	2
			Retail Trade	2
Restaurant	3			
Bakery	2			
Exporter	2			
Others	1			
7	Type of Premises	5	Owned	0
			Leased	5

SUPPORTING DOCUMENT

झारखण्ड सरकार
वाणिज्य-कर विभाग

पत्र संख्या-वाकर/कम्प्यू/विविध/9/2015 -1601 /राँची, दिनांक- 2/5/16

प्रेषक,

मुकेश कुमार
वाणिज्य-कर संयुक्त आयुक्त।

सेवा में,

सभी वाणिज्य-कर संयुक्त आयुक्त प्रशासन,
सभी वाणिज्य-कर अंचल प्रभारी।

विषय निबंधन जाँच में Risk Parameter के अनुसार कियान्वयन करने के संबंध में।

महोदय,

उपर्युक्त विषय के संबंध में निदेशानुसार कहना है कि वाणिज्य-कर विभाग में निबंधन जाँच के समय Registration Task में Risk score का कॉलम दिया गया है। अंचल प्रभारियों को यह निदेश दिया जाता है कि Risk score जाँच करने के उपरांत जिस आवेदक का Risk score जितना अधिक है उसे प्राथमिकता के अनुसार जाँच करेंगे एवं 48 घंटे के अन्दर upload कराएंगे।

विश्वासभाजन



वाणिज्य-कर संयुक्त आयुक्त।

SUPPORTING DOCUMENT

RISK PARAMETERS AS DEFINED IN THE SYSTEM

risk_param_id numeric(5,0)	param_desc character varying(1000)	total_weight numeric(3,0)	active_yn character(1)
1	Type of Premises	5	Y
2	Business Constitution	20	Y
3	Nature of Business	5	Y
4	Basis of incurring liability	10	Y
5	Type of Commodity	20	Y
6	Sale exceeding the specified quantum	30	Y
7	Additional Place of Business	10	Y

sub_param_id numeric(5,0)	risk_param_id numeric(5,0)	param_code character varying(20)	param_desc character varying(1000)	weight numeric(3,0)	active_yn character(1)
1	1	PREMISES	Type of Premises lease	5	Y
2	1	PREMISES	Type of Premises Owned	0	Y
3	2	COB	Association of Persons	5	Y
4	2	COB	Board or Corporation	0	Y
5	2	COB	Club	5	Y
6	2	COB	Co-Operative Society	5	Y
7	2	COB	Government Department	0	Y
8	2	COB	HUF	20	Y
9	2	COB	Joint Ventures	0	Y
10	2	COB	Limited Liability Partnership	15	Y
11	2	COB	Partnership	15	Y
12	2	COB	Private Limited Company	5	Y
13	2	COB	Proprietorship	20	Y
14	2	COB	Public Limited Company	0	Y
15	2	COB	Trust	5	Y
16	3	NOB	Manufacturing	3	Y
17	3	NOB	Whole Sale Trade	3	Y
18	3	NOB	Leasing Business	3	Y
19	3	NOB	Mining	5	Y
20	3	NOB	Works Contractor	3	Y
21	3	NOB	Developer/Builder	4	Y
22	3	NOB	Power Generation / Distribution	3	Y
23	3	NOB	Local Authority	2	Y
24	3	NOB	Importer	3	Y
25	3	NOB	C & F Agent	1	Y
26	3	NOB	Government Company	0	Y
27	3	NOB	Intending power generation	0	Y
28	3	NOB	Intending manufacturing	2	Y
29	3	NOB	SEZ unit or similar	0	Y
30	3	NOB	Distributor	2	Y
31	3	NOB	Stockist	2	Y

32	3	NOB	Retail Trade	2	Y
33	3	NOB	Restaurant	3	Y
34	3	NOB	Bakery	2	Y
35	3	NOB	Exporter	3	Y
36	3	NOB	Others	1	Y
37	4	LIABLIMP	Import of goods into	10	Y
38	5	COMMODITY	Sensitive	20	Y
39	5	COMMODITY	Non - Sensitive	0	Y
41	6	TRNOVR	Turnover exceeding 1	30	Y
42	6	TRNOVR	Turnover exceeding 5	15	Y
43	6	TRNOVR	Turnover exceeding 2	10	Y
44	7	ADDBSNS	Additional Place of	0	Y
45	7	ADDBSNS	Additional Place of	10	Y