Chapter 35

Commercial Tax Department, Rajasthan

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I) OVERVIEW

Commercial Taxes Department of Rajasthan (CTD) administers indirect taxes of the State in terms of Value Added Tax, Central Sales Tax, Entertainment Tax, Luxury Tax, Entry Tax, Profession Tax and Electricity Duty. This department is the largest contributor to the tax revenue collected by the State Government and accounts for more than 50% contribution to the State Exchequer. Primary activities of the department are to frame acts, rules and make necessary provisions for administration of above taxes, regulation and facilitating trade and business in the State from compliance perspective. Main responsibilities of the department to carry out tax administration are: registrations of taxpayers, processing returns, collect taxes, issue of necessary documents permitting traders / dealers to carry out their businesses, assessments, tax recovery from defaulting dealers, enforcement operations, monitoring of incoming and outgoing goods, audits, etc.

Objectives of Department

- 1. Widening of Tax base & clearer tax segmentation
- 2. Fostering voluntary compliance and better taxpayer services through better service delivery and effective communication strategy
- 3. Taxpayer facilitation
- 4. Effective and efficient expenditure control
- 5. Strengthening internal audit and control
- 6. Improving integrity, fairness and transparency
- 7. Increase levels of Automation & Integration
- 8. Shared services and more efficient processes
- 9. Improvement in management control systems

Responsibilities and Functions

S. No.	Responsibilities	Functions
1	Collection and Monitoring	Implementation of Tax Statutes and
	of Tax Revenue for State	administration for compliance and

		facilitation of trades and industry	
2.	Prevent Revenue Leakage	Registration related services - new,	
۷.		amendments, cancellations, etc.	
3.	Create an Environment for	Returns and Payments processing -	
] 5.	Voluntary Compliance	Receipt and verification of the Returns	
		and payments	
4. Facilitate Trade for Industry		Issue of Statutory Forms (VAT, CST)	
7.	and Businesses	& Other Documents to Dealers for	
		enabling trades	
5.	Streamline Business	Assessment of Dealers	
] 5.	Processes and IT enable		
	them		
6.	Internal Capacity Building	Identification of returns and tax	
0.	and Skill Development	payment defaulters and recovery	
		activities against them	

CTD believes that for better & citizen-friendly tax administration, **Information Communication & Technology** tools are most important and necessary. Aim is that the IT implementation of the business processes of the department leads to greater efficiency and help department to focus its attention on its "core operations".

II) RESULT INDICATORS

1. Key Performance

a. % of overall working, services delivered and covered using ICT

The department has carried out IT enablement of its tax administration functions. These include the back-office operations as well as services for citizens/taxpayers/dealers. Operations automated and services covered in this ICT initiative are explained below.

- Business Processes automated under new tax regime VAT and Other Taxes
- Centralized RajVISTA Application (Rajasthan VAT Information System for Tax Administration) for Commercial Taxes Department – Rajasthan – online and being used at all Offices across the State – Head Quarters, Zonal HQ, Circles, and Wards for managing the functions:
 - Extensive Management Information System and Dashboards for Decision Support
 - Registration Processes (New, Amendments, Change of Registration Categories, Cancellations, Dealer Management, etc.)
 - Returns Filing & Processing
 - Scrutiny & Assessments

- Revenue Collections & Accounting
- Penalties & Refunds
- Enforcement
- Appeals
- Statutory Forms Management System
- Electronic interfaces with Banks for Payments Processing
- Fully Automated TINXSYS Information Interface
- Web Portal for CTD http://rajtax.gov.in New portal for the department offering extensive information and electronic services to the taxpayers. Bouquet of e-Services rolled-out for the taxpayers:
 - electronic registration
 - electronic payment of taxes
 - electronic filing of returns
 - electronic refunds facility
 - electronic declaration for inter-state goods movement
 - electronic communication with the department
 - electronic profile
 - SMS-IVRS based goods declaration system
- Automatic information collation and reporting from across the State exhaustive Management Information System (MIS) available from RAJVISTA to all levels of Department Officials based on their designation and roles.
- Modern Infrastructure created across the State and effectively utilized

 Data Centre Hardware, Wide Area Network (WAN) across 90
 physical locations, Local Area Networks in each Office, Network
 Management System, Facilities Management System, and Enterprise
 Management System for controlling assets of the Department across the State.
- SLA driven data entry services operational
- Disaster Recovery site setup outside the production site in a different seismic zone to create a stand-by facility for running the operations even if the main production site is down

System Usage Statistics – RajVISTA – Intranet Back-Office Application

S. No.	Item	Volume
1	No. of Registrations Generated from New System	VAT – 1,13,966
	(Including Cancelled & Add Old TIN)	CST – 81,900
2	No. of Amendments Carried out in New System	VAT – 37,667
		CST – 16,381
3	No. of Returns Filed on New System	VAT – 14,70,025
		CST – 78,583

S. No.	Item	Volume
4	No. of Challans Entered in New System	21,94,119 (All Taxes)
5	No. of Scrutiny Cases Initiated in New System	VAT – 6,46,936 CST – 96,856

System Usage Statistics – Web Portal

S. No.	Item	Volume
1	No. of Hits on New Web Portal Till Date	1,40,49,923+
2	No. of Dealers Signed-Up on Web Portal	56,477+
3	No. of E-Payment Transactions Done on Web	42,347+
	Portal	
4	e-Payments Facility Usage:	
	No. of Dealers Utilizing e-Payments facility	5,997+
	Payment Amount	Rs 9,636 Crores
5	E-Returns Filed on Web Portal	1,61,986+ Returns
6	Inter-State Goods Movement - VAT47A/VAT49A	
	VAT 47A Submissions	5010+
	VAT 49A Submissions	2,41,490+

b. Services / Initiatives under G2C, G2B, G2G and G2E

Services provided under different categories are listed below:

S. No.	Govt. to Citizens (G2C)	Govt. to Business (G2B)	Govt. to Government (G2G)	Govt. to Employees (G2E)
1.	Extensive Web Portal with all information on CTD – available on 7X24 basis	Electronic Payment – available on 7X24 basis	Fully online, centralized and integrated system to provide real-time information on dealers, tax collections, returns filed, defaulters, assessments, etc.	Speedier internal process such as scrutiny, assessment and monthly report preparation with digitized data and automated triggers and work flows
2.	Downloadable Forms for all taxes	Electronic Returns Filing – available on 7X24 basis	Online tax deposits information to Finance Dept. Govt.	Spares time and effort for core work of leveraging tax-net and revenue generation
3.	Notification, Circulars, Orders	Electronic Declaration of	Online Payment reconciliation and	Availability of application guides and

	issued on acts,	inter-state goods	predictable revenue	departmental
	rules, etc. and	movement –	in-flow and refund	information on 24X7
	online information	available on 7X24		basis
			forecast / planning	Dasis
	on procedures of	basis		
	department			
4.	Information about	Electronic	Online reporting of	Time & Location
	a dealer (registered	Communication –	revenue and returns	Independence to a
	/ cancelled) for	available on 7X24		good extent
	conducting trades	basis		
	w.r.t claims of ITC			
5.	Electronic	Electronic receipts	Easy consolidation of	User-friendly facilities
	Registration	for documents	revenue collection	to check the pendency
	Facility for	submitted –	data at treasury level	and prioritize the work
	Prospective	available on 7X24		
	Dealers	basis		
6.	Electronic	Online	Dealer Inter-State	Inter-departmental
	Communication	information on tax	Trades information	communication cutting
		payments, returns,	to TINXSYS	down manual letters
		goods	(National Exchange)	and file based
		declarations,		communication
		issuance of		
		statutory forms,		
		etc. – available on		
		7X24 basis		

c. Stakeholder wise services and benefits of ICT/e-Gov interventions

Government Government	and benefits of ICI/e-Gov inter Department	Citizen
Cost effectiveness Efficient tax administration Better working capital management Organization Performance Measurement Revenue projection Information on policy & tax revisions Transparency in operations Better quality of services to taxpayers	Widening tax net Controlling tax evasion Higher compliance level Integrated view across taxes Detailed and drill down MIS Real time dashboards Employee Performance Measurement Document Management and File Tracking System Comprehensive repository of circulars and judgments Proactive alerts E communication	Reduction of touch points Location independence 24x7 availability Quick processing Data reliability Ready availability of vital information. Quick remittance of refund E-communication with the department for queries.

The service users can make various applications / transactions online saving their trip to the field offices, which otherwise the dealer from any remote geographical areas of the state may need to visit the nearest department office, carry along support documents as attachments and submit the

application. A number of the dealers actually use advisory services of tax practitioners / advocates, etc. so many a times, the dealer as well as the practitioner need to visit the department office and invest lot of time. Few of the top services where the time saving has / would occur to the users are as follows:

For the Dealer (T	'axpayers)		
Action	Time / Effort required earlier	Time / Effort required NOW	Time / Effort saved
Registration -> e-Registration	Prepare registration documents, visit to tax office and submit – typically 2 days for visiting, submitting and obtaining acknowledgement receipt & then registration certificate	-	 Time to visit department office and time spent there saved – 2 days minimum Savings in costs associated with travel Savings in costs associated with paper, stationery & printing
Manual Payment -> e- Payment	Travel to bank, fill up the challan(s) and deposit to bank with Cheque / DD / Cash (higher tax amounts would usually pay via DD)	10 Minutes to make payment and generate online receipt	 Minimum 2-3 Person Days of Efforts per payment transaction Savings in costs associated with travel Savings in costs associated with bank DD, interest charges savings Savings in costs associated with payment with department
Manual Returns Filing -> E- Filing		portal – elimination of need to visit	 Time to visit department office and time spent there saved 1 day minimum Savings in costs associated with travel Savings in costs associated with paper,

For the Dealer (T	For the Dealer (Taxpayers)			
Action	Time / Effort required earlier	Time / Effort required NOW	Time / Effort saved	
			stationery & printing	
Manual Purchase & Declaration of forms for Goods for Inter-State Movement -> Free E- Declaration	4-5 Days to visit the department office, collect the forms, fill it and send to consignee / consignor for exports / imports respectively	filling electronic declaration takes 10-15 minutes per	 4-5 days to few minutes Savings in costs associated with travel Savings in costs associated with purchase of booklets of forms (VAT-47A and VAT-49A) Savings in costs associated with reconciliation of forms with department 	
Refund Processing	Cross-checking with different returns, liabilities and tax offices required more then 2 to 3 months	Invoice match / mismatch report available immediately upon return filing	 From 2 to 3 months to few days Savings in costs associated with travel to department and banks 	

d. Implementation coverage (geographical areas covered under pilot, roll-out, next steps)

Commercial Taxes Department, Govt. of Rajasthan has implemented this project. This department has its Head Quarters at Jaipur and 454 offices across the State in the form of Zonal Offices, Circle Offices and Ward Offices. Zones, Circle and Wards are the units of administration at different levels with zone comprising of multiple circles and each circle comprising of multiple wards. This project has been implemented across all the above offices of the department. The single, integrated tax administration software application is being used at each office. Dealers / Public at any location have access to CTD Web Portal and can avail of services provided thereon, irrespective of which town they have taken registration from / their assessing authority is situated. *RajVISTA (Rajasthan VAT Information System for Tax Administration)* is available online at all locations of Commercial Taxes Department in

Rajasthan. This spans over **90** physical locations of State covering over 454 offices:

- o CTD Head Quarters 1
- o CTD Zonal Head Quarters 13
- o Circle Offices 151
- o Ward Offices 495

These offices are scattered across the geography of Rajasthan. Apart from this, project has a Disaster Recovery site at Hyderabad (Andhra Pradesh) connected online with Production Site at State Capital – Jaipur.

e. Financial model for the initiatives (funding pattern, business model, PPP, etc)

Funding Pattern Presently complete funding has been arranged by the State Govt. Project has also been recommended by Finance Dept, Govt. of Rajasthan for funding from NEGP-CT-MMP Programme (National E-Governance Plan – Commercial Taxes – Mission Mode Project).

Total Investments made in the project over last 3 years as on 31st MAR 2010

Period (FY)	Expenditure (Rs. in Lacs)		
Teriou (TT)	CAPEX	OPEX	
2008-09	1028.12	611.82	
2007-08	1046.21	177.95	
2006-07	631.17	7.26	

2. Government Efficiency improvement initiatives

a. Time and cost efficiency improvements in the working & delivery of services

For the Department Users				
Action	Time / Effort	Time / Effort	Time / Effort saved	
	required earlier	required NOW		
Payment	Getting the	As soon as the	From no. of days to	
Information -	information from	information is	few hours.	
Information on	banks and treasuries	fed, same is		
tax collections	on a daily basis by	available across		
	deputing manpower	the State. Also		

For the Department Users				
Action	Time / Effort required earlier	Time / Effort required NOW	Time / Effort saved	
	or telephonically	with e-payments, credit information is instantaneously available.		
Identifying and issuing notices to Return / challan defaulters	Compiling the list of returns filed and then identifying defaulters – typically a month to identify and issue notices	needs 1 day. Defaulter list is	From 25 days to 1 day	
Widening Tax Net by identifying Unregistered dealers and monitoring registered dealers.	Whether a dealer is registered or not required letters to be sent to different tax offices.	Immediately available using online RajVISTA Application	Reducing from 5-6 days to click of mouse.	
Evasion by comparing return information with	Individual return files are to be opened and compared. Requires man-hours to do this.	On click of mouse using MIS reports.		
Trend analysis and revenue projections based on product / industry classification of dealers.	Collecting data from 400+ Offices and then classifying to study trend requires huge effort and it is nearly impossible.	On click of mouse using MIS reports.	Reducing impossible task to click of mouse	
Reduce administration costs	Larger Human effort and man hours required	Human effort saved used for other productive work, core taxation	collection and	

For the Department Users					
Action	Time / Effort	Time / Effort	Time / Effort saved		
	required earlier	required NOW			
		activities, etc.			

b. Specific innovative ideas implemented in e-Gov area; best practices implemented

Following innovative services/processes have been implemented during computerization of VAT operations by the department:

- Unique Invoice Match/Mismatch System This is core aspect of VAT regime and fundamental basis of allowing Input Tax Credits to Dealers. Invoice Match/Mismatch utility helps the department to identify any discrepancy in the information provided by dealers about their purchase & sales transactions and worthiness of their ITC Claims.
- Dealer Profile Report Dealer Profile Report provides complete details of a dealer in one place giving the department user an entire picture of the dealer in terms of his registration & business information, returns details, taxes paid, penalty, refunds, etc. This helps in eliminating manual file-based searches.
- Status Tracking Dealers can track the status of their using a unique identifying number for each of their application. Department officials can track the pending status of files easily through the IT System.
- Intra-Departmental Communication Electronic Mode CTD users utilize the RajVISTA Messaging System to communicate with each other on lot of matters this reduces the need of letters, paper-work and telephone costs on one hand, and fostering an electronic work culture at all levels on another hand which indirectly leads to skills development, increasing self-dependence and bringing in more officials into the mainstream system of operations.

• Citizen Portal & e-Services

- a. Online Registration in VAT & CST
- b. Online Payments (E-Payments) for All Taxes with Reporting System
- c. Online Filing of Returns (E-Returns) for All Taxes with Reporting System

- d. Online Filling of Statutory Forms for Inter-State Goods Movement (E-VAT-47A/49A) with bar-coded PDF generation and Reporting System
- e. Electronic Refunds for Direct credit of monies to dealer's bank account
- f. Online Communication via Messaging to Department
- g. Online declaration of Key Information for Inter-State Goods Movement (E-VAT-47A/49A) through SMS and IVRS system
- h. Online Request for CST Forms
- Automatic Upload of Challans Information from Banks Under this system, banks which are authorized by CTD to collect the payments from dealers send the information of tax deposits electronically which is loaded into RajVISTA System. This eliminates the need of data entry of challans and results in savings of lot of efforts, time and costs in addition to reducing the data entry errors largely. Monthly volume of challans entered into the system is approx. 50,000 Elimination of data entry of even 50% of these challans would clearly indicate the savings in time, efforts and costs.

c. Initiatives integrated with other departments

- Interface with banks for the implementation of electronic payments system and for auto-upload of manual payments which are carried out by dealers in banks.
- Interface with banks for electronic refund processing for direct credit of refund money to dealers bank account
- Interface with National Tax Information Exchange System for sharing the CST Dealers information and their trades with other States.
- These interfaces are automatic and need no manual intervention.
- From time to time, dealer information is also shared with Income Tax Department for their specific needs – this is directly generated from the system and provided to the IT Department

III) ENABLER INDICATORS

1. Department Policy & Strategy

- a. eGov/ICT vision roadmap for department and its current status
 - To devise hassle free tax administration environment for the taxpayer
 - Reduction in number of levels required for approval
 - Simplification of business process of VAT
 - Reduction in needs of visiting Department for approval/sanction

- To provide e-services to the stakeholders of the project resulting in reduction of time
- To provide right information at right time to right person
- Reduction in errors of processed documents
- To facilitate trade and industry for the State

Value Adds to the Taxpayers

- Bouquet of e-Services for taxpayers:
- Electronic Refunds facility for direct credit of refund amount to taxpayer bank accounts
- Transparency, better response for services, avoidance to un-ethical practices
- Savings in time & costs for taxpayers
- Time and Location Independence due to Web Portal
- 24X7 customer self-service on Web Portal
- Quick access to Important Information at One Place
- Speed-up, simplify and reduce barriers to taxpayer interaction
- Single point of information dissemination web portal wherein latest acts, rules, forms, schedules, circulars, notifications, orders, etc. are available
- Taxpayers can view their profile on web portal registrations, payments, returns, dealer ledger etc.
- Minimal personal interface with department offices resulting in transparency and reduced corruption / mal-practices

Value Adds to the Department

- Daily updated dashboard and MIS for informed & pro-active decision support
- Holistic view of state-level transactions and health of tax revenue collection on real-time basis
- High value, citizen friendly image
- Better Controlling
- Effective and Easy way of maintaining information and documents
- Right Information at right time to right people
- Improved Accuracy of the Information
- Cost Reduction
- Integrated View of Dealer's Profile
- Widening of Tax Net via RAJVISTA
- Identification of Tax Evasion via RAJVISTA
- New ways to monitor pendency at all Levels
- Performance Evaluation
- Better Management of Working Capital
- Capacity Building

• Improved overall Work Satisfaction

E-Gov roadmap Implementation plan

While the Department has operationalized an IT System for its business operations, it has not stopped at this stage. With the continuous support of senior leadership of the state at all levels, it has ambitious plans for taking its e-governance initiative much ahead and provide better and effective services to both internal and external stakeholders.

- GST Implementation from April 1, 2011
- Implementation of HSN system of Commodities & Goods
- Expansion of e-Services:
 - Expanding the network of banks available for making e-Payments
 - Expansion of Electronic Interface for Payments Processing with Major Banks that are authorized for CTD Payments Collection
 - Creation of system for allowing Certified Tax Practitioners / Tax Consultants to file returns on behalf of dealers
 - Creation of e-Amendment System
- Reduction in human intervention in day-to-day taxation operations to the extent possible
- Support Services for various IT Components for smooth running of operations
- b. Sharing of common infrastructure (national, state, other department; delivery channels)

Department has created a modern, state-of-the art infrastructure keeping in view the long term objectives of business and IT enablement. The State Data Centre of Govt. of Rajasthan has been utilized and department's infrastructure has been commissioned there. Department has also created parallel infrastructure at a secondary site – NIC-Hyderabad for Business Continuity and Disaster Recovery purpose. These both initiatives have used State and Govt. Data Centers.

c. Technology standardization

Department has created its IT System on latest technologies and ensuring that they don't become obsolete in fast changing world. Its IT system is based on open standards, robust databases which provide scalability, maintainability, modularity, re-usability, portability, performance and security. The intranet system based on TCS' taxation framework is n-tier, web based, work-flow driven system is closely integrated with the web portal of the department.

2. Process reengineering & Legal Reforms

Department has carried out lot of reforms in order to create user and taxpayer friendly IT system. This has called for significant business process re-engineering and changes in statutory acts, rules, procedures, etc. which have been implemented.

a. Major front end process changes

- Facility to make payments electronically
- Facility to file returns electronically
- Facility to declare goods for inter-state movement electronically
- Facility to communicate electronically with department
- Facility to get refunds electronically
- Facility to verify dealer credentials online

b. Major back end process changes

- System to accept and process electronically filed returns and declarations
- System to issue acknowledgement receipts
- System to alert assessing authorities in case a dealer gives guarantees for more than allowed dealers
- In-built checks for checking duplicity/problems before registration of the new users
- Unique number generation for all transactions
- Building information systems for generation of alerts on possible errors/risks/evasions based on data from registration/returns and usage of the check post
- Online verification from dealer master/history of transactions

3. Capacity Building

a. Leadership support & visibility

Commitment

• Ruling Government's reforms & vision is to increase the penetration of e-Governance in the taxation sector.

Visibility

- Set up Roadmap to GST Implementation from 2011
- State represents in National level EC Meetings

b. Change management strategy

Changes in any IT System are inevitable. Department has created a systematic structure to ensure that changes to system are done after proper analysis and with due authorization from concerned authorities. A Committee has been constituted to evaluate the changes suggested by business users from across

the field offices. Further, the changes in acts/rules/forms are done in consultation with IT Wing so that the new provisions are IT-friendly and dealers/taxpayers do not face problems in using the IT System.

c. Capacity building plan

Commercial Taxes Department has laid significant stress on capacity building for successful implementation of VAT-IT project. Department has conducted training programmes for its staff on computer usage at frequent intervals. As part of the VAT – IT Project, training sessions on usage of the RajVISTA application and web portal were conducted across the State.

TCS has imparted training to more than 2000 Officials of the Department across the roles and functions from all Offices across the State. This training has covered all aspects of the VAT-IT Project, RajVISTA Application, Web Portal and expectations from the attendees. Exit Tests were conducted to assess the performance of attendees and where improvement is required. Feedback was also taken from attendees to improve the system.

The sustainability with regards to organization is ensured by providing enough stress on training and capacity building:

- <u>Training Sessions</u>- Formal training sessions on different modules of RajVISTA application have been imparted to officials belonging to different levels of organizational hierarchy. Training objectives and contents are defined and customized as per the user's level in organization hierarchy.
- <u>Application Demonstrations</u> Application and web portal demonstrations have been organized for the business users at various intervals to communicate and showcase the system functions.
- Hand Holding Business users are provided hands-on training where
 they are actually mentored for using the system for their business
 activity. Proper training environment is created by simulating the
 production scenario and the hand holding is provided in this training
 environment. Business users are assigned sample exercises and tests
 based on cases pertaining to different business processes. Training
 faculties help the users to execute these tests and exercises.
- <u>Train the Trainer</u> A set of proactive business users are identified to impart training at their respective locations. Exhaustive training is provided to these users for imparting training to other users in their locations. These trainers are regularly updated about the application changes to coordinate and educate the users of their location about those changes. Detailed and exhaustive core users training have been conducted for strengthening the skills and development of core group.

- <u>Seminars & Presentations</u> Selected business users are invited for brainstorming sessions, seminars and presentations where the domain specialist share their views and deliberate on various administrative, and operational issues related to the project implementation.
- Educating Dealers Application provides comprehensive and detailed handbooks for each of the e-services used by the dealers on the web portal. Apart from them the web portal provides e-documents related to all the forms, acts, rules, circulars, notifications, amendments, etc which can be downloaded from the portal.
- <u>Orientation Programme</u> Department organizes orientation or refresher programmes for all its officials to keep them updated with what new has happened since the last training programme. This has been of great help to the officials of the department to re-cap what they learnt earlier and also to get to know about new rules, amendments, notifications, circulars, enhancements to RajVISTA, new facilities added, etc.

d. Program Management Teams (full time department officials/ consultants)

Commercial Taxes Department initiated this project with certain objectives in place. In order to achieve those objectives, stakeholders at appropriate levels were consulted and involved.

Committees Formed for the Exclusive Purpose of Project Execution:

Project Management Perspective:

- I. Empowered Project Steering Committee (EPSC) having representatives in the form of Senior Officers from Govt. of Rajasthan, Commercial Taxes Department, Department of Information Technology and Communications and Tata Consultancy Services
- II. **Project Implementation Committee (PIC)** having representatives in the form of Senior Officers from Commercial Taxes Department and Tata Consultancy Services

Project Application Software Perspective:

- I. Project Requirements Committees (PRC) Constituted for Each Module and having representatives Commercial Taxes Department and Tata Consultancy Services (CTD Officials primarily from field offices to provide actual implementation experiences)
- II. **User Acceptance Committees (UAT)** Constituted for carrying out the user acceptance of various modules of the software and signing-off the UAT

Project Procurement Perspective:

I. **Project Purchase Committee (PPC)** – Constituted to carry out procurements in the project and having representatives from Commercial Taxes Department and Department of Information

Technology and Communications

II. Inspection Committee – Constituted to carry out inspection of hardware, networking and supporting software's delivery, installation, etc. in the project and having representatives from Commercial Taxes Department, Finance Department, Department of Information Technology and Communications, etc.

Project Implementation Perspective:

- I. Appointment of Deputy Commissioner Information Technology (IT) to oversee the implementation of RajVISTA across the State in a smooth manner and act as an interface between End-Users and Head Quarters
- II. Identification of Nodal Officer at each office and assignment of responsibilities to own the implementation activities at root level

Project Co-coordinator: CTD has appointed a senior level IT Official from State Govt. on dedicated basis to lead this project and carry out the implementation under the leadership of Commissioner and Additional Commissioner (VAT & IT), CTD, Rajasthan.

With the above structure in place, it has been ensured that Officials at all levels are involved and they get a sense of ownership in the project. Also, on the other side, work has been delegated to committees which carry out the actual operations and also put their recommendations to higher management for their approval and carry out its implementations.

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