



Government of Mizoram

**R F D**

(Results-Framework Document)  
for

Department of Taxation

(2015-2016)

## Section 1: Vision, Mission, Objectives and Functions

### Vision

To make the State of Mizoram financially sound and self-reliant.

### Mission

Fair, transparent and effective administration of tax laws; enhancing tax/SDP ratio and providing prompt, efficient and courteous service.

### Objectives

- 1 Optimization of revenue collection.
- 2 Effective and transparent implementation of tax laws.
- 3 Providing prompt and citizen-friendly services using modern IT and management tools for effective and efficient tax administration

### Functions

- 1 Policy on Taxes and its related matters.
- 2 Profession Tax collected under the Mizoram Profession Trades calling employment and Taxation Act.
- 3 Value Added Tax under Mizoram Value Added Tax Act 2005.
- 4 Central Sales Tax Act collected under Central Sales Tax Act, 1956.
- 5 Entertainment/Luxury Tax under The Assam Amusement & Betting Tax Act, 1939 adopted in Mizoram.
- 6 Taxes on Sales of Petroleum and Petroleum Product including Motor Spirit and Lubricant Taxation Act, 1973.
- 7 Registration of Societies under the Mizoram Societies Registration Act, 2005.
- 8 Registration of Firms under the Indian Partnership Act, 1932.

## Section 2: Inter se Priorities among Key Objectives, Success indicators and Targets

Objective	Weight	Action	Success Indicator	Unit	Weight	Target / Criteria Value				
						Excellent	Very Good	Good	Fair	Poor
						100%	90%	80%	70%	60%
[1] Optimization of revenue collection.	40.00	[1.1] Annual Collection of Taxes	[1.1.1] Achievement of target for collection of taxes	%	8.00	95	80	70	60	50
		[1.2] Tax Audit as per Section 28 of the MVAT Act, 2005	[1.2.1] Total number of Tax Audit cases completed out of total assigned cases during the year	%	10.00	100	90	80	70	60
			[1.2.2] Total number of Tax Audit cases recommended to be taken up as Audit Assessment	%	4.00	70	60	50	40	30
			[1.2.3] Total number of Tax Audit cases recommended to be accepted as Self Assessment	%	4.00	30	40	50	60	70
		[1.3] Audit Assessment as per Section 31 of the MVAT Act, 2005	[1.3.1] Total number of Audit Assessment completed based on Tax Audit report	%	10.00	80	60	50	40	30
			[1.3.2] Total number of Audit Assessment completed without Tax Audit report	%	4.00	100	90	80	70	60
[2] Effective and transparent implementation of tax laws.	30.00	[2.1] Identification of tax evaders and initiating action	[2.1.1] Surveys conducted	Number	15.00	500	400	300	200	100
			[2.1.2] Cases of tax evasion where action is taken	%	15.00	100	90	80	70	60

## Section 2: Inter se Priorities among Key Objectives, Success indicators and Targets

Objective	Weight	Action	Success Indicator	Unit	Weight	Target / Criteria Value				
						Excellent	Very Good	Good	Fair	Poor
						100%	90%	80%	70%	60%
			within 1 month of identification							
[3] Providing prompt and citizen-friendly services using modern IT and management tools for effective and efficient tax administration	20.00	[3.1] Setting standard for public service delivery	[3.1.1] Checking service delivery standard	Date	5.00	01/09/2015	01/12/2015	01/01/2016	01/02/2016	01/03/2016
			[3.1.2] Department online services uptime	%	5.00	92	90	88	86	84
			[3.1.3] e-Payment gateway uptime	%	5.00	92	90	88	86	84
		[3.2] Providing Public Grievance Redressal System	[3.2.1] Maintenance of Public Grievance Redressal System	%	5.00	92	90	88	86	84
* Efficient functioning of the RFD System	3.00	Timely submission of Mid Term Achievement	On-time submission	Date	1.0	10/10/2015	17/10/2015	24/10/2015	30/10/2015	10/11/2015
		Timely submission of final corrected RFD of 2015-2016 through RFMS	On-time submission	Date	1.0	01/05/2015	03/05/2015	05/05/2015	07/05/2015	10/05/2015
		Timely submission of Results for 2015-2016	On-time submission	Date	1.0	02/05/2016	03/05/2016	04/05/2016	05/05/2016	07/05/2016
* Effective redressal of citizens' grievances	1.00	Timely disposal of citizens' grievances lodged through www.mipuiaw.nic.in	Citizens' grievances disposed off through www.mipuiaw.nic.in within 30 days	%	1.0	100	90	80	70	60
* Preparation of Citizen's Charter	2.00	Submission of Citizens' Charter as per the framework provided by RFMS	On-time submission	Date	2.0	01/07/2015	10/07/2015	20/07/2015	31/07/2015	10/08/2015
* Simplifying internal procedures for effective public service delivery	4.00	Timely formation of Core Committee for Simplification	On-time formation of the Committee	Date	1.0	10/05/2015	20/05/2015	30/05/2015	10/06/2015	15/06/2015

\* Mandatory Objective(s)

## Section 2: Inter se Priorities among Key Objectives, Success indicators and Targets

Objective	Weight	Action	Success Indicator	Unit	Weight	Target / Criteria Value				
						Excellent	Very Good	Good	Fair	Poor
						100%	90%	80%	70%	60%
		of Internal Procedures								
		Cumbersome internal procedures are simplified by the Department as per the recommendations of the Core Committee	Number of internal procedures simplified	No.	3.0	5	4	3	2	1

\* Mandatory Objective(s)

### Section 3: Trend Values of the Success Indicators

Objective	Action	Success Indicator	Unit	Actual Value for FY 13/14	Actual Value for FY 14/15	Target Value for FY 15/16	Projected Value for FY 16/17	Projected Value for FY 17/18
[1] Optimization of revenue collection.	[1.1] Annual Collection of Taxes	[1.1.1] Achievement of target for collection of taxes	%	97.73	96.55	100	100	100
	[1.2] Tax Audit as per Section 28 of the MVAT Act, 2005	[1.2.1] Total number of Tax Audit cases completed out of total assigned cases during the year	%	--	--	90	90	90
		[1.2.2] Total number of Tax Audit cases recommended to be taken up as Audit Assessment	%	--	--	60	60	60
		[1.2.3] Total number of Tax Audit cases recommended to be accepted as Self Assessment	%	--	--	40	40	40
	[1.3] Audit Assessment as per Section 31 of the MVAT Act, 2005	[1.3.1] Total number of Audit Assessment completed based on Tax Audit report	%	--	--	60	60	60
		[1.3.2] Total number of Audit Assessment completed without Tax Audit report	%	--	--	90	90	90
	[2] Effective and transparent implementation of tax laws.	[2.1] Identification of tax evaders and initiating action	[2.1.1] Surveys conducted	Number	3641	50	50	50
[2.1.2] Cases of tax evasion where action is taken within 1 month of			%	100	90	100	100	100

### Section 3: Trend Values of the Success Indicators

Objective	Action	Success Indicator	Unit	Actual Value for FY 13/14	Actual Value for FY 14/15	Target Value for FY 15/16	Projected Value for FY 16/17	Projected Value for FY 17/18
		identification						
[3] Providing prompt and citizen-friendly services using modern IT and management tools for effective and efficient tax administration	[3.1] Setting standard for public service delivery	[3.1.1] Checking service delivery standard	Date	--	05/01/2015	01/12/2015	--	--
		[3.1.2] Department online services uptime	%	--	--	90	--	--
		[3.1.3] e-Payment gateway uptime	%	--	--	90	--	--
	[3.2] Providing Public Grievance Redressal System	[3.2.1] Maintenance of Public Grievance Redressal System	%	--	80	90	--	--
* Efficient functioning of the RFD System	Timely submission of Mid Term Achievement	On-time submission	Date	--	28/04/2015	17/10/2015	--	--
	Timely submission of final corrected RFD of 2015-2016 through RFMS	On-time submission	Date	--	--	03/05/2015	--	--
	Timely submission of Results for 2015-2016	On-time submission	Date	--	--	03/05/2016	--	--
* Effective redressal of citizens' grievances	Timely disposal of citizens' grievances lodged through www.mipuiaw.nic.in	Citizens' grievances disposed off through www.mipuiaw.nic.in within 30 days	%	--	--	90	--	--
* Preparation of Citizen's Charter	Submission of Citizens' Charter as per the framework provided by RFMS	On-time submission	Date	--	--	10/07/2015	--	--

\* Mandatory Objective(s)

### Section 3: Trend Values of the Success Indicators

Objective	Action	Success Indicator	Unit	Actual Value for FY 13/14	Actual Value for FY 14/15	Target Value for FY 15/16	Projected Value for FY 16/17	Projected Value for FY 17/18
* Simplifying internal procedures for effective public service delivery	Timely formation of Core Committee for Simplification of Internal Procedures	On-time formation of the Committee	Date	--	--	20/05/2015	--	--
	Cumbersome internal procedures are simplified by the Department as per the recommendations of the Core Committee	Number of internal procedures simplified	No.	--	--	4	--	--

\* Mandatory Objective(s)



## Section 4: Acronym

Sl.No	Acronym	Description
1	CST	Central Sales Tax
2	TINXSYS	Tax Information Exchange System
3	VAT	Value Added Tax
4	VATSoft	Computer/software module for administration of Mizoram Value Added Tax Act, 2005 and Central Sales Tax Act, 1956 developed and used by the Department.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
1	[1.1.1] Achievement of target for collection of taxes	Target is set by the Government every year	Target for the current Financial Year is Rs. 259.75 crores.	%	Data for the year 2015-16 is made based on target set by the Government as per the Budget Estimate found under "Statement - I Consolidated Fund of Mizoram - Receipts Revenue Account" and this may be changed later.
2	[1.2.1] Total number of Tax Audit cases completed out of total assigned cases during the year	As per Rule 29 (a) of the MVAT Rules, 2005, the Commissioner of Taxes is bound to select 25% of dealers for Tax Audit within the year by using Computer. Hence, the Commissioner of Taxes, through VATSoft automatically selects 25% of dealers from each Zonal Offices in a particular year for Tax Audit through the pre-defined parameters. The pre-defined parameters will help in selection of high risk group of tax defaulters by automatically analyzing various informations on the dealers. The selected Audit cases were then randomly distributed by system among various tax auditors within each Zonal Office. The tax auditor shall conduct detailed audit at the business premises of the	As per Rule 29 (a) of the MVAT Rules, 2005, the Commissioner of Taxes is bound to select 25% of dealers for Tax Audit within the year by using Computer. Hence, the Commissioner of Taxes, through VATSoft automatically selects 25% of dealers from each Zonal Offices in a particular year for Tax Audit through the pre-defined parameters. The tax auditor shall conduct detailed audit at the business premises of the dealer.	%	The Mizoram Value Added Tax Act, 2005 and the Rules.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
2	[1.2.1] Total number of Tax Audit cases completed out of total assigned cases during the year	dealer. He shall submit the report in the system which can be monitored by the Head of Zonal Office and the Commissioner of Taxes. This risk based tax audit system will help in detection of tax defaulters and bringing them to justice and to increase the compliance level.	As per Rule 29 (a) of the MVAT Rules, 2005, the Commissioner of Taxes is bound to select 25% of dealers for Tax Audit within the year by using Computer. Hence, the Commissioner of Taxes, through VATSoft automatically selects 25% of dealers from each Zonal Offices in a particular year for Tax Audit through the pre-defined parameters. The tax auditor shall conduct detailed audit at the business premises of the dealer.	%	The Mizoram Value Added Tax Act, 2005 and the Rules.
3	[1.2.2] Total number of Tax Audit cases recommended to be taken up as Audit Assessment	As per Rule 29(a) of the MVAT Rules, 2005, the Commissioner of Taxes is bound to select at least 25% of the dealers for Tax Audit within a year by using computer. The Commissioner of Taxes selected 25% of the dealers, who are the high risk group of tax defaulters, for tax audit in a particular year and randomly assigned each audit cases to the respective tax	This section will record the total number of Tax audit cases which are referred for Audit Assessment against the total number of total assigned tax audit cases	%	The Mizoram Value Added Tax Act, 2005 and the Rules.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
3	[1.2.2] Total number of Tax Audit cases recommended to be taken up as Audit Assessment	auditors in their respective Zonal Offices. The Tax Auditor conducted Tax audit at the premises of the dealer and undertake tax audit of records, stock in trade and the related documents of the dealers. These records were scrutinised and cross checked with the information available with the Department. If any fault is found, the cases is further referred for detail scrutiny , realisation of the evaded tax and imposition of penalty at the time of audit assessment. This section will record the total number of completed tax audit cases which are referred for audit assessment.	This section will record the total number of Tax audit cases which are referred for Audit Assessment against the total number of total assigned tax audit cases	%	The Mizoram Value Added Tax Act, 2005 and the Rules.
4	[1.2.3] Total number of Tax Audit cases recommended to be accepted as Self Assessment	As per Rule 29(a) of the MVAT Rules, 2005, the Commissioner of Taxes is bound to select at least 25% of the dealers for Tax Audit within a year by using computer. The Commissioner of Taxes selected 25% of the dealers who are high risk group of tax defaulters for tax audit in a particular year and randomly assigned each audit cases to the	This section will record the total number of completed tax audit cases which are recommended to be accepted as self assessment against the total number of assigned audit cases during the audited year.	%	The Mizoram Value Added Tax Act, 2005 and the Rules.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
4	[1.2.3] Total number of Tax Audit cases recommended to be accepted as Self Assessment	<p>respective tax auditors in their respective Zonal Offices. The Tax Auditor conducted Tax audit at the premises of the dealer and undertake tax audit of records, stock in trade and the related documents of the dealers. These records were scrutinised and cross checked with the information available with the Department. If no discrepancy is found in the record of the dealers, the case is recommended to be accepted as self assessment even though the computer system selects them as one of the high risk group of tax defaulter.</p> <p>This section will record the total number of completed tax audit cases which are recommended to be accepted as self assessment.</p>	This section will record the total number of completed tax audit cases which are recommended to be accepted as self assessment against the total number of assigned audit cases during the audited year.	%	The Mizoram Value Added Tax Act, 2005 and the Rules.
5	[1.3.1] Total number of Audit Assessment completed based on Tax Audit report	As per Rule 29(a) of the MVAT Rules, 2005, the Commissioner of Taxes selected 25% of the dealers who are high risk group of tax defaulters for tax audit in a particular year and randomly assigned each audit cases to the respective tax auditors in their respective Zonal Offices. The	This section will record the total number of completed audit assessment conducted based on the recommendation of the tax audit report against the total number of tax audit cases referred for	%	The Mizoram Value Added Tax Act, 2005 and the Rules.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
5	[1.3.1] Total number of Audit Assessment completed based on Tax Audit report	dealer's records were scrutinised and cross checked with the information available with the Department. If any fault is found, the cases is further referred for detail scrutiny, realisation of the evaded tax and imposition of penalty at the time of audit assessment under Section 31 of the MVAT Act, 2005. This section will record the total number of completed audit assessment conducted based on the recommendation of the tax audit report against the total number of tax audit cases referred for audit assessment during the reported period .	audit assessment during the reported period .	%	The Mizoram Value Added Tax Act, 2005 and the Rules.
6	[1.3.2] Total number of Audit Assessment completed without Tax Audit report	During the reporting period, the Commissioner of Taxes may conduct audit assessment proceedings on the dealers who violate section 31(1) of the MVAT Act, 2005. If violation of the said Act has been found out on the dealer, the Assessing Authority may conduct Audit Assessment by considering all the evidence produced in the course of the proceedings or collected by him. This section will record the total	This section will record the total number of audit assessment completed within the reported period against the total number of audit assessment cases selected due to violation of the said section which has been found out in the manner other than tax audit report.	%	The Mizoram Value Added Tax Act, 2005 and the Rules.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
6	[1.3.2] Total number of Audit Assessment completed without Tax Audit report	number of audit assessment completed within the reported period against the total number of audit assessment cases selected due to violation of the said section which has been found out in the manner other than tax audit report.	This section will record the total number of audit assessment completed within the reported period against the total number of audit assessment cases selected due to violation of the said section which has been found out in the manner other than tax audit report.	%	The Mizoram Value Added Tax Act, 2005 and the Rules.
7	[2.1.1] Surveys conducted	Mobile checking of dealers to identify tax evaders is regularly conducted.	A number of surveys and raids are required to conduct to prevent and detect evasion of taxes. Mobile checking of dealers to identify tax evader is regularly conducted. Number of times to conduct the checking cannot be ascertained or pre-planned.	Number	The Department has a separate section called Investigation Cell under Deputy Commissioner of Taxes. Mobile checking is done when the need arises. The data collected by these mobile checks is compiled by the said Section for further necessary action.
8	[2.1.2] Cases of tax evasion where action is taken within 1 month of identification	Action for realisation of tax and penalty/interest is taken without any delay.	As soon as cases of tax evasion come up/reported by the investigation squad, action for realisation of the tax, penalty and interest is taken without	%	The Department has a separate section called Investigation Cell under Deputy Commissioner of Taxes. Mobile checking is done when the need arises. The data collected by these

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
8	[2.1.2] Cases of tax evasion where action is taken within 1 month of identification	Action for realisation of tax and penalty/interest is taken without any delay.	any loss of time.	%	mobile checks is compiled by the said Section for further necessary action.
9	[3.1.1] Checking service delivery standard	A quality delivery standard system needs to be created for easy access of Government services by the citizens and delivery of services to the citizens by the Government.	The Department is developing a computer system called VATSoft designed for easy access by the citizens, and to bring the services of the Government closer to the doorsteps of the citizens through "Anywhere Anytime Services".	Date	www.zotax.nic.in
10	[3.1.2] Department online services uptime	Taxation Department offers the following services online via internet to the citizens so as to enable them to enjoy the services anytime anywhere 24x7. (i) e- Registration (ii) e-Return (iii) e- filing of invoices (iv) e- CST forms (v) e- Payment (vi) e- Way Bill. These e-services were provided from the Department server and the performance of the Department in providing these e-	Taxation Department offers various services online via internet to the citizens so as to enable them to enjoy the services anytime anywhere 24x7. These e-services were provided from the Department server and became the important indicator of the performance of the Department as even 1 hour disruption in the e-services cause problems among the citizens.	%	www.zotax.nic.in



## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
10	[3.1.2] Department online services uptime	services depend on its ability to keep the server uptime to the maximum level as even 1 hour disruption in the e-services cause problems among the citizens. Hence, the Department online services uptime became the important indicator of the performance of the Department.	Taxation Department offers various services online via internet to the citizens so as to enable them to enjoy the services anytime anywhere 24x7. These e-services were provided from the Department server and became the important indicator of the performance of the Department as even 1 hour disruption in the e-services cause problems among the citizens.	%	<a href="http://www.zotax.nic.in">www.zotax.nic.in</a>
11	[3.1.3] e-Payment gateway uptime	Taxation Department provide facility to pay tax online through internet to the citizens so as to enable them to enjoy the services anytime anywhere 24x7. This online payment facility was provided from the Department server which was integrated with Authorised Bank's Website to enable the citizens to pay tax online anytime anywhere. The performance of the Department in providing this e-services depend on its ability to keep the server and the	Taxation Department provide facility to pay tax online through internet to the citizens from the Department server which was integrated with Authorised Bank's Website to enable the citizens to pay tax online anytime anywhere. Hence, the Department e-payment service uptime became the important indicator of the performance of the	%	<a href="https://web4.kar.nic.in/mizoepay/">https://web4.kar.nic.in/mizoepay/</a>

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Sl.No	Success indicator	Description	Definition	Measurement	General Comments
11	[3.1.3] e-Payment gateway uptime	integrated authorised Bank's website uptime to the maximum level as even 1 hour disruption in this e-services cause problems among the citizens. Hence, the Department e-payment service uptime became the important indicator of the performance of the Department	Department	%	<a href="https://web4.kar.nic.in/mizoepay/">https://web4.kar.nic.in/mizoepay/</a>
12	[3.2.1] Maintenance of Public Grievance Redressal System	Apart from provision of grievance redressal system embedded in the tax laws, the Department will incorporate the system in the software.	Grievance redressal system through email at comtax.azl-mz@nic.in has been included in the Department website <a href="http://www.zotax.nic.in">www.zotax.nic.in</a> so as to enable the citizens to send their grievances and queries without bothering to come to the offices. The emails have been checked on a daily basis and the Department gives replies in a prompt manner.		<a href="http://www.zotax.nic.in">www.zotax.nic.in</a>

## Section 5 : Specific Performance Requirements from other Departments

Location Type	State	Organisation Type	Organisation Name	Relevant Success Indicator	What is your requirement from this organisation	Justification for this requirement	Please quantify your requirement from this Organisation	What happens if your requirement is not met.
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## Section 6: Outcome/Impact of Department/Ministry

Outcome/Impact of Department/Ministry	Jointly responsible for influencing this outcome / impact with the following department (s) / ministry(ies)	Success Indicator	Unit	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
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