

## **About Department**

The Excise & Taxation Department is the major revenue collecting agency in the State. The revenue is collected in the shape of various levies such as Taxes, Excise Duties and fee etc. under the various Taxation and Excise Acts enforced by this department.

Excise & Taxation Department has the administrative control of the following Acts:-

1. Punjab Excise Act, 1914
2. Medicinal and Toilet preparation Act, 1955
3. East Punjab Molasses (Control) Act, 1948
4. Indian Power Alcohol Act, 1948
5. Central Sales Tax Act, 1956
6. H.P. Value Added Tax Act, 2005
7. H.P. Entertainment (Cinematograph show) Act, 1968
8. H.P. Passengers & Goods Taxation Act, 1955
9. H.P. Tax on Luxuries (In Hotels & Lodging Houses) Act, 1979
10. H.P. Entertainment Duty Act, 1968
11. Narcotics Drugs & Psychotropic Substances Act, 1985
12. H.P. Certain Goods (Carried by Road) Act, 1999.
13. H.P. Tolls Act, 1975
14. H.P Entry Tax Act, 2010

### **Department and Its organizational Setup:-**

Excise & Taxation Commissioner is the Head of the department, who is empowered with the task of superintendence and administration of various fiscal measures, in addition to quasi-judicial functions as appellate and revisional authority under various Excise & Taxation Laws. At the Head quarter level, Additional Excise and Taxation Commissioner (HQ) (H.A.S), Additional Excise Commissioner (TRU) (Departmental), Joint Excise and Taxation Commissioner (Tax), Deputy Excise & Taxation Commissioner (D), Assistant Excise & Taxation Commissioner (Legal), two other Assistant Excise & taxation Commissioner (Excise & Taxation) comprise the officers posted at Head quarters.

The department has been divided into three Zones comprising of South Zone, North Zone and Central Zone with Head quarters at Shimla, Palampur and Mandi respectively which are headed by Additional Excise & Taxation Commissioner (SZ), Shimla, Deputy Excise and Taxation Commissioner (NZ), Palampur and Deputy Excise and Taxation Commissioner (CZ), Mandi respectively. The Zonal Officers have definite and defined functions to perform in their quasi judicial, supervisory & administrative capacities. In addition to this, in order to strengthen the department a separate enforcement wing

headed by Deputy Excise & Taxation Commissioners (Departmental Officers) have been created at Shimla, Palampur and Una respectively.

## **DUTIES AND RESPONSIBILITIES OF VARIOUS POSTS IN THE DEPARTMENT OF EXCISE & TAXATION, HIMACHAL PRADESH**

### **I) COMMISSIONER EXCISE & TAXATION**

- 1) Commissioner. Excise & Taxation being administrative head of the Excise & / Taxation department in the State is responsible for the efficient working of his department.
- 2) He empowered with the task of superintendence and administration of various fiscal measures, in addition to quasi - judicial function as Appellate and Revisional authority under the various Excise & Taxation laws.
- 3) He shall control all departmental affairs in the State and allied activities, for which any special instructions considered necessary for administrative and professional reason. shall be issued by him from time to time to his subordinate staff.
- 4) All the reports and returns to the Government, monthly, quarterly, yearly, as required by the Government from time to time in respect of the department be submitted by him or under his authority by any officers to whom he shall delegate the powers on his behalf.
- 5) He shall exercise all the powers delegated to him by the State Government from time to time and shall be directly answerable to the Government.
- 6) He shall submit to the Government budget and appropriation proposals consolidated form for the whole department for consideration and approval.
- 7) Any major policy matter relating to Excise & Taxation matters shall be under ,/ taken by him in consultation with other senior officers of the Depalimnt who are specialists in their subjects.

### **II) ADDLITIONAL EXCISE & TAXATION COMMISSIONER (HQ)**

- 1) The Additional Commissioner(HQ), shall assist the Commissioner, Excise & / Taxation in the performance of his duties and responsibilities.
- 2) He will be the Head of office and DDO in respect of Head office. /
- 3) He will exercise all the administrative and financial power attached to his post in the

capacity of being controlling officer.

- 4) He will inspect the offices, circles, barriers breweries and distillers allotted to him by the Excise & Taxation Commissioner H.P.
- 5) He will be in charge of the following branches:-
  - i) Establishment Branch.
  - ii) Vigilance & Confidential Branch.
  - iii) Budget & Accounts Branch.
  - iv) Bills, Cash, Diary/ Despatch, Store & Stationery Branch
  - v) Audit & PAC Branch
  - vi) Computer Cell
- 6) Any other job assigned by Head of Department.
- 7) Appellate Authority of the Department under RTI Act.
- 8) Appointed as Training Manager for the Department.
- 9) Appointed as State Nodal Officer for 'Plastic/Polythene Waste Management' Scheme of the State Govt.

### **III ADDITIONAL EXCISE & TAXATION COMMISSIONER (TAX RESEARCH UNIT)<**

- 1) The Additional Commissioner, Excise & Taxation (TRU) shall assist the Excise & Taxation Commissioner in policy matters under the Taxation Laws.
- 2) He will create new spheres in Taxation sources under the present enactments & Rules.
- 3) He will look after the work relating to policy matters under the taxation laws / instruction and Revisional, Codification work at Headquarters. The work of preparation of draft Rules & amendments under the various Taxation enactments has also mainly been entrusted to him apart from inspection relating to Excise & Taxation matters.
- 4) He will inspect the offices, circles, barriers breweries and distillers allotted to him by the Commissioner, Excise & Taxation.
- 5) He is also In charge of the Taxation Branch.
- 6) Any other job assigned by Head of Department.

### **IV JOINT EXCISE & TAXATION COMMISSIONER(HQ)**

- 1) The Joint Commissioner, Excise & Taxation (HQ) shall assist the Excise & Taxation in the performance of duties and responsibilities.
- 2) He has been entrusted to look after the work relating to, recovery of arrears, analysis of income under different taxation Acts & barriers, disposal of assessment/ appeal cases under various Taxation Acts, Correspondence regarding Lok Sabha Questions/ assurances.
- 3) He will inspect the offices, circles, barriers breweries and distillers allotted to him by the Commissioner, Excise & Taxation.
- 4) Any other job assigned by Head of Department.
- 5) Appointed as Nodal Officer in respect of HQ for 'e-smadhan' Scheme of the State Govt.
- 6) Appointed as Nodal Officer for Computerisation in the Department.

#### **V DEPUTY EXCISE & TAXATION COMMISSIONER(DISTILLERY)**

- 1) The Deputy Commissioner, Excise & Taxation (Distillery) shall assist the Excise & Taxation in the performance of duties and responsibilities ( in excise and Toll tax matters).
- 2) He will look after the inspection of the premises of Breweries, Distilleries, Wineries & Bonded Warehouses to carry out smooth working.
- 3) He will look after the work of finalisation of annual excise policy. Rules framed thereunder and day to day general working of the Excise Branch and enforcement of H.P Toll Act.
- 4) He will inspect the offices, circles, barriers breweries and distillers allotted to him by the Commissioner,"Excise & Taxation.
- 5) Any other job assigned by Head of Department.
- 6) P.I.O. of the office under RTI Act.

#### **VI ASSISTANT EXCISE & TAXATION COMMISSIONER (EXCISE/ TAXATION)**

- 1) The Assistant Commissioner. Excise & Taxation (Excise / Tax) will assist the Excise & Taxation in the performance of duties and responsibilities.
- 2) They will be the incharges of the Excise & Taxation Branches respectively and look after the work of these branches and also assist the Excise & Taxation Commissioner in the smooth running of these branches at the Head Quarter.
- 3) He will inspect the offices, circles, barriers breweries and distillers allotted to him by the Commissioner, Excise & Taxation.
- 4) Any other assigned by Head of Department.

## **VII ASSISTANT EXCISE & TAXATION COMMISSIONER(LEGAL)**

- 1) The Assistant Commissioner, Excise & Taxation (Legal) shall assist the Excise & Taxation in all legal matters the performance of duties and responsibilities.
- 2) He will assist the Advocate General on behalf of the Excise & Taxation Department in various State cases in the High Court and Administrative Tribunal and also appears as departmental representative before the Excise & Taxation Commissioner as well as before the Financial Commissioner (appeal).

## **VIII DEPUTY CONTROLLER (F & A)**

- 1) The Deputy Controller, (F&A) shall assist the Excise & Taxation (in the performance of duties and responsibilities.
- 2) He shall act as supervisory officer of PAC, Internal Finance and Auditing, Budget, Accounts, Store and Stationery.

## **IX ASSISTANT CONTROLLER (F & A)/ SECTION OFFICER**

- 1) He shall act as supervisory Incharge of the Internal audit in respect of all districts under all receipt heads except Shimla and Solan district. The examination of audit inspection reports including Audit paras received from A.G office under all receipt head including the expenditure side is also placed under his charge
- 2) He will look after the work of H.P. Excise & Taxation Department Technical Agency.

## **X SUPERINTENDENT GRADE-I**

- 1) The Superintendent Grade-I at headquarter supervise the work of establishment, vigilance, Cash, Confidential, diary and despatch branches.
- 2) He shall depute all Class-III & IV on duties including Driver and checking up their day-to-day functions.
- 3) He shall ensure all the dealing hands and diarist for maintaining all required registers and keep the same updated.
- 4) He shall keep careful watch on the movement of dak and files between section and higher authorizes.
- 5) He shall ensure timely submission of time bound cases/court cases.
- 6) He shall ensure that all manuals, rules instructions, guard file and precedent registers of the sections are kept upto date.
- 7) To prepare papers and compile data for meetings and ensure timely submission.
- 8) To maintain liaison between the staff and the Branch Officer or Middle-Level officer in various matters, train and guide the staff posted in the section and to point out

their shortcomings and deficiencies, if any, for remedial action; keep himself well acquainted with the moral, conduct and discipline of the staff and also to ensure that the staff comply with government instructions issued from time to time.

The above duties are of illustrative nature and the Superintendent Grade-I can be assigned any other duty commensurate with his status and exigencies of public service.

#### **XI ADDITIONAL /DEPUTY EXCISE AND COMMISSIONER(ZONAL)**

- 1) The Addl./Dy. Commissioner, Excise & Taxation (Zonal) will assist the Excise & Taxation Commissioner in the performance of duties and responsibilities.
- 2) They will function as in charge of Zonal jurisdiction.
- 3) They will also carry out the periodical inspection of District offices, barriers, Distilleries and Breweries in their respective zones.
- 4) They also co-ordinate the activities of the district officers for collecting revenue under the various Taxation and Excise Laws.
- 5) They will be Head of office and DDO in respect of own office and also function as Controlling Officer for the purpose of T . A. in respect of Class-I officer posted in their respective Zone.
- 6) They will be Collector under the Excise Act and also vested with Appellate and Revisional powers under the Taxation Laws.
- 7) They will look after the work of finalisation of annual Excise Auction and H.P Toll in their respective Zone.
- 8) They will inspect the offices, circles, barriers breweries and distillers allotted to him by the Commissioner, Excise & Taxation.
- 9) Any other duties assigned by Head of Department.
- 10) P.I.O. of the office under RTI Act.
- 11) Appointed as Nodal Officer in respect of their offices for 'Plastic/Polythene Waste Management' Scheme of the State Govt.
- 12) Appointed as Nodal Officer in respect of their offices for 'e-smadhan' Scheme of the State Govt.

#### **XII DEPUTY EXCISE COMMISSIONER(FLYING SQUAD/(SZ/NZCZ)**

- 1) The Deputy Excise & Taxation Commissioner(FS) Zone will assist the Excise & Taxation Commissioner in the performance of duties and responsibilities.
- 2) Each Zonal head has definite and defined functions to perform within his Zonal

jurisdiction

- 3) They will conduct raids and inspection in order to check evasion of taxes adulteration of liquor and other irregularities.
- 4) They have been delegated with the powers of Head of office and DDO in respect of own office.
- 5) P.I.O. of the office under RTI Act.
- 6) Appointed as Nodal Officer in respect of their offices for 'Plastic/Polythene Waste Management' Scheme of the State Govt.
- 7) Appointed as Nodal Officer in respect of their offices for 'e-smadhan' scheme of the State Govt.

### **XIII ASSISTANT EXCISE AND TAXATION COMMISSIONER INCHARGE OF THE DISTRICT**

- 1) The Assistant Excise & Taxation Commissioner of the district will assist the Excise & Taxation commissioner in the performance of duties and responsibilities.
- 2) They have been delegated with the powers of Head of office and DDO in respect of own office.
- 3) They will also looks after the work of finalization of annual Excise Auction and H.P. Toll in their respective District.
- 4) They will inspect the offices, circles, barriers breweries and distillers allotted to him by the Commissioner, Excise & Taxation.
- 5) Any other duties assigned by Head of Department.
- 6) P.I.O. of the office under RTI Act, at District Level.
- 7) Appointed as Nodal Officer in respect of their offices for 'Plastic/Polythene Waste Management' Scheme of the State Govt.
- 8) Appointed as Nodal Officer in respect of their offices for 'e-smadhan' Scheme of the State Govt.

### **XIV EXCISE & TAXATION OFFICER-CUM-ASSESSING AUTHORITY AND IN CHARGE OF M.P.BARRIER**

- 1) The Excise & Taxation Officer, circles, barriers/ Brewery and Distillery will assist the Asstt. Excise & Taxation Commissioner, of the district in the performance of his duties and responsibilities.

- 2) The Assessing Authority in the District Headquarter and circles offices are required to dispose of Excise & Taxation Officer assessment cases under the V A T Act, as per the norms prescribed.
- 3) Assessing Authority will ensure the inspection of the premises of the dealers/ traders and manufactures time to time.
- 4) Each Assessing Authority will ensure the detection under various laws in his jurisdiction and also ensure the recovery of old / current arrears as well as decide the cases detected by the inspector during their routine duty.
- 5) The Excise & Taxation Officer posted at barriers / distilleries and breweries in variably ensure smooth functioning of the barriers / distilleries and breweries in the interest of Government revenue.
- 6) They will also decide the cases detected by the inspector during their routine duty.

#### **XV EXCISE AND TAXATION INSPECTOR AT CIRCLE/ BARRIERS/ DISTILLERIES AND BREWERIES**

- 1) The Excise & Taxation Inspector, circles, barriers! Brewery and Distillery will assist the Asstt. Exbse & Taxation Commissioner. of the district in the performance of his duties and responsibilities.
- 2) They will ensure the inspection of the premises of the dealers! traders and manufactures time to time.
- 3) They will also ensure the detection under various laws in his jurisdiction and also ensure the recovery of old! current arrears. They will ensure the recovery of licence fee issue of Excise license passes, checking of illegal smuggling of liquor, inspection of liquor vends. conduct of annual survey under Sales Tax Act, inspection of Entertainment houses and hotels.
- 4) The Excise & Taxation Officer posted at barriers! distilleries and breweries invariably ensure smooth functioning of the barriers! distilleries and breweries in the interest of Government revenue.

#### **XVI SUPERINTENDENT GRADE-II**

- 1) He will initiate and super wise the work of the branch under his control. They shall ensure the timely pursuance of pending matters.
- 2) Superintendent Grade-II will insure the proper disposal of the work and also ensure the time bond matters/court cases personally.
- 3) He shall ensure that all manuals, rules instructions, guard file and precedent registers of the sections are kept upto date.
- 4) The Superintendent Grade-II working in the Directorate, Zonal and District Offices normally supervise the work of a section or call independently and submit cases directly to the Branch



Officers/ Middle Level Officers and as such their duties, responsibilities and functions are the same as indicated for Superintendent Grade-I, excepting that they cannot dispose off any matter at higher level and all communications to be sent out, are to issue under the signature of Branch Officer/Middle-Level Officer.

#### **XVII SENIOR ASSISTANT**

- 1) Sr. Assistant will ensure the proper disposal of the daks, as per the procedure of the office manual.
- 2) He will also put-up the policy matters time bond matter on top-priority basic.
- 3) The Senior Assistant shall be responsible for opening and maintenance of files referencing, deal the case including noting and drafting recording of files, maintenance and updating of various types of data and maintenance of various registers of their respective branch.
- 4) They shall be responsible for dealing in establishment matters including recruitment and promotion rules, maintenance of service book, service record preparation of leave account, pension papers, disciplinary matters and personal files etc.
- 5) They shall be responsible for fixation of pay of all categories, including technical staff, posting, transfer, finalization of seniority and cases of ACP, Court cases and other miscellaneous matters.
- 6) They shall do typing whenever necessary.
- 7) Preparation of all types of bills, handling of cash, maintenance of cash books, and Audit paras, economy in expenditure.
- 8) Preparation of Budget, appropriation, supplementary demands, dealing with Public Account committee and Estimates Committee.

#### **XVIII JUNIOR ASSISTANT/CLERK**

1. They shall do all typing work assigned to them.
2. They will assist the senior Assistant in preparing information/ report and maintenance of record registers.
3. Other duties assigned by the officer Incharge.

#### **XIX PERSONAL ASSISTANT**

1. The Personal Assistant shall maintain the day-to day meeting index of the Commissioner Excise & Taxation.
2. He will attend the telephone calls of the Commissioner.
3. Dictation given by the Commissioner.

4. Other duties assigned by the officer Incharge.

**XX SENIOR SCALE STENOGRAPHER/STENO TYPIST:**

1. Dictation and typing work given by the officer.
2. Other typing work of the department.
3. Other duties assigned by the officer Incharge.

**XXI STATISTICAL ASSISTANT:**

1. The Statistical Assistant shall be responsible for all the work relating to Statistical Branch.
2. He shall compile all the reports received from field offices.
3. He shall prepare the Annual Administrative report of the Department.
4. Any other work assigned by the officers.

**XXII DRIVER:**

1. The Drivers will drive the departmental vehicle.
2. They shall be responsible for proper upkeep/maintenance of vehicles.

**XXIII DAFTARI**

Daftari will bind all old records as per direction of incharge of record.

**XXIV JAMADAR**

Only one post of Jamadar is sanctioned for Kasouli distillery. He will assist the Excise & Taxation Inspector at the Distillery in performance of duties.

**XXV EXCISE PEON**

The Excise peon will do the work in the office, circles, Barrier, Brewery and Distillery work. He will also assists the ETO/ ETI in checking/ raids.

**XXVI TAXATION PEON**

The Taxation peon will do the work in the office, circles, Barrier, Brewery and Distillery work. He will also assists the ETO/ ETI in checking/ raids.

**XXVII PROCESS SERVER**

He will deliver the dak/ notice in different offices/dealers/manufactures/ Traders.

**XXVIII CHOWKIDAR**

1. The chowkidar has instructed the work of watching the office over the night.
2. They shall look after the water supply etc. during night hours.