Summary
The main objective of the study were :-

1. To **investigate** and **evaluate** the relationship between decision making process and decision delivered on simulated cases.

2. To **assess** the role of **internal** and **external** factors influencing the decision making.

3. To examine the possibility of a **standard**, uniformly acceptable to all, decision making **process** for valuation and to assess its efficacy.

4. To investigate into the **optimization** process of decision making at middle hierarchical levels for bringing about significant reduction in litigation and maximization of revenue without any recourse to coercive measures.

Respondents for the study were drawn on **ratio-quota** basis from three Commissionerates of Delhi spreaded over the State of Haryana and Delhi. They were administered a questionnaire comprising of four parts A, B, C and D, each comprising of a set of **multiple choice questions** relevant to the study. The data were run through **Statistical Programme For Social Sciences 7.5 Version (SPSS)** and data was analysed for the **total** sample as well as for three sub-levels constituting the middle hierarchical level.

The main hypotheses were :-

The hypotheses derived from theoretical understanding and empirical information were:

A. Variables of internal and external factors have important relationship with the decision making process as revealed in decisions on simulated cases (external criterion)
(a) Respondents having knowledge, experience, awareness, vision, information, motivation etc. score higher irrespect of group of service to which they belong.

(b) Respondents having experience alone score lower irrespect of group of service to which they belong.

(c) Respondents having neither experience nor knowledge, motivation, aptitude for proper valuation process score the lowest.

B. Respondents working at different Group level differ on different dimensions of decision making for valuation of excisable goods.

(a) Respondents of Group-A level score higher in complying with Board's directions on valuation matters and have pro-revenue bias but score lower in knowledge and procedural requirements.

(b) Respondents of Group-B level score higher in knowledge, experience, awareness, readiness and aptitude for better revenue realization and decreased incongruence.

(c) Respondents of Group-C level score lower in knowledge, experience, awareness of procedural requirements.

Main Findings are:-

1. Hierarchical sub-level or level was not a significant source of variation in decision making for valuation of excisable goods and as such all sub-levels were equally likely.
2. The overall validity of three groups or sub-level was about **50 per cent** in respect of selected important variables of decision making for valuation of excisable goods. In other words the excise officials at all levels committed **half of the errors** in their valuation decision in comparison to higher judicial authorities.

3. The officers who have attained a given level through promotion from ministerial stream though did not differ from direct recruitees in their mode of working yet **differed** significantly in valid **decision making** and **aptitude** for valuation matters.

4. The direct recruitees used **lesser** amount of available information in comparison to promoted officers.

5. **Experience** in years and **number of jobs** attended correlated very highly with valid decision making. In other words, the decisions of officers with higher and varied experience matched with decisions of higher legal authorities.

6. The **inter-correlation** between valid decision making, length of service and variety of job experience suggested that **frequent rotation** of seats during initial years of service should contribute towards a healthy resource development thereby paving the way for more valid and accurate decisions in respect of sensitive issues like valuation.

7. The correlation between **effectiveness of decision** making and **use of available** information as well as working knowledge of procedures and practices lead to rationality in decision making.
8. **Aptitude** in valuation matters alone contribute **48.34 per cent of validity** in decision making for valuation matters.

9. **Negative correlation** between educational qualification and use of available sources of information suggested that more qualified officers did not read manuals frequently and did not consult qualified personnel, manuals, circulars etc.

10. Corrective measures are being suggested for **optimization**, in so far as incongruence between decisions of the departmental officers and higher judicial authorities are concerned. It can be done with the help of increasing ability level (aptitude) through training and placement of officers with varied & prolonged experience.