ANNEXURES
ANNEXURE I

Questionnaire for Experts in Delphi-like Study

Dated

To, ______________________

Dear __________

We cordially invite you to participate, as an expert-panelist, in a Delphi study being conducted for finding out lacunas in the present sales tax system in Assam as well as for setting long term policies for commodity taxation in the State, as a part of a research project, being conducted by Sri S. S. Sarkar, Lecturer in the Department of Business Administration, Tezpur University, under my supervision.

You are, of course quite aware of the problem that the State governments are facing in administering their commodity taxation legislation. The Indian States are now getting engaged in a trade war in the form of cutting down of tax rates and providing concessions and relaxation. While introducing the Assam General Sales Tax Act, 1993 the Government expected that the new Act will help it in collecting higher amount of taxes particularly in the form of sales tax. However, the data available show that while the collection of revenue from sales tax was Rs. 293 cr. in 1991-92, it was Rs. 512 cr. in 1996-97. It is a strange fact that the receipts from sales tax during the last five years could not be made at least double even though product-wise market growth has been manifold over this period. On the other hand, some other States in India have successfully implemented their tax Acts there and have been able to generate enormous funds for the State. Such a scenario arouses the curiosity as to study and understand the tax structure and administration in other States and to compare the same with those prevailing in Assam.

Taxation, though a compulsory contribution, should be imposed in such a way that maximum revenue is earned through a simple way. Presently, the administrators think of the dealers as deceivers whereas dealers are complaining about the cumbersome rules and harassment by tax personnel. Therefore, the whole system of commodity taxation in Assam needs an overall scrutiny and analysis. A Delphi study is proposed which is expected to throw light on the lacunas of the present tax system, besides suggesting some concrete policies implementable by the appropriate authority, to establish a win-win situation among the dealers, consumers and the government.
Very briefly speaking, Delphi consists of sending a series of questionnaires to the panelists on matters related to the problem; making a statistical analysis of the responses; feeding back the aggregate group response to the panelists to revise their views while keeping them anonymous to each other. At the end of the study, the views of the panelists converge to a meaningful group consensus in the various aspects of the study.

The proposed Delphi study will consist maximum of four questionnaires to be sent subsequently. During the framing of your response, you will be free to utilise information sources normally available to you. However, you are requested to respond as an individual expert and not as a representative for a particular group.

We shall make every effort to maintain the anonymity of the panelists. Panelists will be allotted a code number which will be used to identify the responses during the exercise. A list of all the panelists will be sent to you at the end of the study.

We feel sure that a person with your knowledge and experience in the field of sales taxation can make a valuable contribution as a panelist in the study. We, therefore, request you kindly to send your consent to act as a panelist for this study.

We would like to inform you that several experts in this field have expressed their willingness to associate themselves with this study. The Commissioner of Taxes, Assam, Sri T.R. Dey has given his assurance of full co-operation for the study.

Anticipating your positive response, the first set of questionnaire is enclosed herewith which may kindly be returned within two weeks.

This is to inform you that the team, monitoring this study, comprises of Mr. S. S. Sarkar, Prof. S. Sikidar, Dean, Faculty of Commerce, Gauhati University and the undersigned.

Thanking you and expecting your active participation,

Yours sincerely,

(M.C. BORA)

Encl.: 1. An Addressed Stamped Envelope
2. A note on the Objectives of the Study
3. First set of questionnaire.
DELPHI STUDY ON
STRUCTURE AND ADMINISTRATION OF SALES TAXATION IN ASSAM

A. Objectives of the Study

The objectives of the proposed Delphi study are to:

1. Identify the major reasons for lower collection of tax revenue in Assam
2. Explore the scope for enhancing the revenue earnings from sales taxes in Assam
3. Find out the methods for simplification of existing sales tax structure and administration mechanism in Assam
4. Suggest policies for more efficient sales tax structure and administration mechanism in the State to be implemented.

B. Code Number

To prevent bias on the part of the monitoring team and to preserve anonymity of opinions we have given you a Code Number

YOUR CODE NUMBER IS

C. General Instructions to Participants (Applicable to All Rounds):

1. Two copies of each Questionnaire will be sent to you in each Round. You are requested to prepare your responses on both copies of the Questionnaires. Kindly send one copy to us and retain the other copy with you for your future reference and duplication (in case the posted copy does not reach us)

2. You may use extra sheet for preparing your response if the space provided is insufficient

3. Your Code Number will appear on the top of the first page of each questionnaire. However, should you wish to use any extra sheet(s), please write your Code Number on the top of each sheet attached.

4. You are requested kindly to return your responses within two weeks after the date of receipt of each questionnaire or earlier, if possible.
DELPHI STUDY ON
STRUCTURE AND ADMINISTRATION OF SALES TAXATION IN ASSAM

Code Number

QUESTIONNAIRE NO. 1

1. Please point out the lacunas and loopholes that you have observed in the present Assam General Sales Tax Act, 1993

   a) 

   b) 

   c) 

   d) 

   e) 

2. Kindly mention at least five reasons for lower collection of sales taxes in Assam

   a) 

   b) 

   c) 

   d) 

   e)
3. Kindly indicate various scope for increasing sales tax revenue in Assam
   a) 
   b) 
   c) 
   d) 
   e) 

4. Please give your views regarding simplification of the existing sales tax structure in Assam
   a) 
   b) 
   c) 
   d) 
   e) 

5. (a) If you are aware about the structure and administration of sales tax Acts of any other State in India, please mention the Sales Tax Act which you consider to be the *ideal/more appropriate*

   (b) Please highlight the features that make the above Act ideal
6. Kindly enlist a few items (products) for which enhancement of tax revenue is possible through simplification of tax rules.

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7. Kindly suggest a few policies to be adopted to make the sales tax structure and its administration in Assam more effective.

i) 

ii) 

iii) 

iv) 

v)
ANNEXURE II
Questionnaire for Dealer-Respondents

A SURVEY ON THE ASSAM GENERAL SALES TAX ACT, 1993

Dear Respondent,

This is an opportunity to greet you and solicit your kind patronage in conducting a research work on commodity taxation. The aim of this survey is to find out from the dealers and persons related in this field, the factors responsible for popularity of any commodity taxation legislation and vice-versa.

This questionnaire is consisting of four pages and twenty-eight questions. These are very easy to respond and involve little thinking. It is worth mentioning that there is no right or wrong response, we just want your views to be shared with us. This would help all of us in coming to a consensus about the features of an ideal sales taxation legislation and thereby forwarding these views to the appropriate authority. You need not disclose your identity. Kindly feel free to respond the way you are comfortable.

This survey is carried out in pure academic interest and the responses will be treated in strict confidentiality.

1. What are the shortcomings you have noticed in the AGST Act, 1993? (Please tick)
   □ a. Tax rates are very high
   □ b. Complex Rules and Regulations
   □ c. Too much formalities
   □ d. Ample scope for manipulation
   □ e. Any other

   (please specify)

2. Do you prefer separate tax Acts (like that of pre-1993) or a consolidated one as the AGST Act, 1993 (Yes / No)

3. Are you aware of the amendments made in the AGST Act, 1993 in the budget 1999-2000? (Yes / No)
4. If the answer to the above is 'yes', which proposal(s) you have liked most

5. Are you aware of the tax Acts of any other State of the country which you think to be ideal or appropriate for our State? (Please name the State and the Act)

6. Please mention the distinguishing features of the above Act making it ideal

7. As compared to other States, the tax burden of AGST on consumers is (high/ moderate/ low/ not known)

8. Do you think that all the States in North-Eastern Region should have a common tax structure? (Yes / No)

9. The reason for poor sales tax collection in Assam is (please rank) [1 - main reason, 10 - not a reason]
   - high rate of taxes
   - lower or no taxes in the neighbouring States
   - evasion by dealer
   - inefficient administration
   - faulty procedure of checking at check gates
   - long list of exempted goods
   - socio-political turmoil leading to slow growth of trade in the State
   - purchase by way of 'stock transfer'
   - tax holidays for SSIs,
   - limited number of registered dealers

   Would you like to add any reason besides the above?

10. Have you liked the introduction of Sales Tax Audit in the AGST Act in this year's budget? (Yes / No)

11. Do you think that high rate of taxes in the AGST Act creates propensity to evade?

   Strongly Agree   Agree   Disagree   Strongly Disagree   Not Sure
   □      □      □      □                   □

12. Is it possible to increase the tax revenue by lowering the tax rate?

   Strongly Agree   Agree   Disagree   Strongly Disagree   Not Sure
   □      □      □      □                   □
13. Do you think demand of your product depends on the sales tax rate?  
   Yes / No

14. What is the ideal rate of tax you propose for the products you deal in?  
   a) ______________________ __  
   b) ____________________ __  
   c) ______________________ __  
   d) ____________________ __

15. In your opinion how many tax points should be there for the products you deal in?  
   ____________________ __

16. Are you aware of a tax system called Value-Added Tax (VAT)?  
   Yes/No

17. Do you know that the Indian State Governments have agreed for introducing a uniform VAT type structure for sales taxation all over the country?  
   Yes/No

18. Do you think that it would be a good step if Assam too joins hand with other State for the uniform system of sales taxation.  
   Yes/No

19. Kindly specify the reason for your support or objection to the above proposal?  
   ____________________ __

20. What problems do you face in the compliance of the Assam General Sales Tax Act, 1993?  
   (Please rank according to the degree of difficulty)  
   [1 – main problem, 10 – not a problem]
   □ Non-availability of various forms in the office
   □ Limited period of validity of road permits
   □ Excessive formalities for filing returns etc.
   □ Unfriendly attitude of the tax authorities
   □ Difficulty in getting ‘refund’ in case of excess payment of tax
   □ Ineffective mechanism for appeals
   □ Lack of prompt service from office staff
   □ Need for keeping large number of books
   □ Indefinite stay of office staff in the same place
   □ Too many slabs of tax rates

Would you like to add any other problem besides the above?
21. What, in your opinion, are the ways of evasion of sales tax in Assam? (Please rank them in a 10 point scale in order of magnitude of most likely way of evasion)

Please Tick 1- Most Preferred way, 10-Least Preferred way

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22. It is felt that if tax rates are lowered, formalities are simplified then more dealers will come voluntarily for getting themselves registered.

Strongly Agree □ □ □ □ □ Agree □ □ □ □ □ Disagree □ □ □ □ □ Strongly Disagree □ □ □ □ □ Not Sure □ □ □ □ □

23. What should be the basic exemption limit of turnover for compulsory registration of a dealer?

Rs.________________________

24. A large number of dealers liable for paying sales tax do not come under tax net as they prefer not to get themselves registered under the Act. The probable reason may be (please rank) (1 - main reason, 5 - not a reason)

□ Fear psychosis about the sales tax department
□ Apathy of the dealers to get themselves registered
□ No motivation for registration
□ Fear of too much formalities to be carried out
□ Penalty system is not strict

Would you like to add any other reason besides the above:

__________________________

25. Do you think that there remains scope for rationalization and simplification of the present sales tax system in Assam?

To a great extent □ □ To some extent □ □ Not at all □ □
26. Please indicate the various scope for enhancing sales tax revenue in Assam. (Please tick) (May tick more than one)

- Reduction of tax rates and simplification of procedures
- Imposition of entry-tax
- Extension of payment of lump sum tax
- Imposition of tax on some commodities from exempted list
- Introduction of incentives for honest tax payers
- Improving infrastructure/functioning of the check gates
- Imparting training to the tax officials
- Restricting concessions of tax holidays to SSIs
- Thorough checking at godowns/transporters' godowns etc.
- 'Bureau of Economic Offence' to be made more effective

(any other)

27. Please give your views regarding simplification of sales tax structure in Assam: (Please tick)

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<td>c. Introduction of uniform VAT</td>
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<td>d. Enhancing basic exemption limit</td>
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(any other)

28. Information regarding yourself: (Need not divulge identity)

a) Nature of your business: Trading /Manufacturing
b) Are you a registered dealer: Yes/No
c) If yes, then for how long: years

d) Range of your annual turnover:

| Range of annual turnover | checkbox
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Thank you for your kind co-operation
 ANNEXURE III

Questionnaire for Administrator-Respondents

A SURVEY ON THE ASSAM GENERAL SALES TAX ACT, 1993

Dear Respondent,

This is an opportunity to greet you and solicit your kind patronage in conducting a research work on sales taxation in Assam. The aim of this survey is to find out from the dealers, tax authorities and persons related in this field, the factors responsible for popularity of any commodity taxation legislation and vice-versa.

This questionnaire is consisting of four pages and twenty-eight questions. These are very easy to respond and involve little thinking. It is worth mentioning that there is no right or wrong response, we just want your views to be shared with us. This would help all of us in coming to a consensus about the features of an ideal sales taxation legislation and thereby forwarding these views to the appropriate authority. You need not disclose your identity. Kindly feel free to respond the way you are comfortable.

This survey is carried out in pure academic interest and the responses will be treated in strict confidentiality.

1. What are the shortcomings you have noticed in the AGST Act, 1993? (Please tick)
   a. Tax rates are very high
   b. Complex Rules and Regulations
   c. Too much formalities
   d. Ample scope for manipulation
   e. Any other

   (please specify)

2. Do you prefer separate tax Acts (like that of pre-1993) or a consolidated one as the AGST Act, 1993 (Yes / No)

3. Are you aware of the amendments made in the AGST Act, 1993 in the budget 1999-2000? (Yes / No)
4. If the answer to the above is 'yes', which proposal(s) you have liked most

5. Are you aware of the tax Acts of any other State of the country which you think to be ideal or appropriate for our State? (Please name the State and the Act)

6. Please mention the distinguishing features of the above Act making it ideal

7. As compared to other States, the tax burden of AGST on consumers is (high/moderate/low/not known)

8. Do you think that all the States in North-Eastern Region should have a common tax structure (Yes/No)

9. The reason for poor sales tax collection in Assam is (please rank) [1 - main reason, 10 - not a reason]
   - high rate of taxes
   - lower or no taxes in the neighbouring States
   - evasion by dealer
   - inefficient administration
   - faulty procedure of checking at check gates
   - long list of exempted goods
   - socio-political turmoil leading to slow growth of trade in the State
   - purchase by way of 'stock transfer'
   - tax holidays for SSIs
   - limited number of registered dealers

   Would you like to add any other reason besides the above?

10. Have you liked the introduction of Sales Tax Audit in the AGST Act in this year's budget? (Yes/No)

11. Do you think that high rate of taxes in the AGST Act creates propensity to evade?

12. Is it possible to increase the tax revenue by lowering the tax rate?

   Strongly Agree    Agree    Disagree    Strongly Disagree    Not Sure
   □                  □        □          □                     □
13. Do you think demand of any product depends on its sales tax rate?
   Yes / No

14. What is the ideal rate structure of tax you propose for the categories of products?
   a) ______________________
   b) ______________________
   c) ______________________
   d) ______________________

15. In your opinion how many tax points should be there for the different categories of products?
   ______________________

16. Are you aware of a tax system called Value-Added Tax (VAT)?
   Yes / No

17. Do you know that the Indian State Governments have agreed for introducing a uniform VAT type structure for sales taxation all over the country?
   Yes / No

18. Do you think that it would be a good step if Assam too joins hand with other State for the uniform system of sales taxation?
   Yes / No

19. Kindly specify the reason for your support or objection to the above proposal?
   ______________________

20. What problems do you face in the administration of the Assam General Sales Tax Act, 1993? (1 - main problem, 10 - not a problem)
    (Please rank according to the degree of difficulty)
   □ Excessive formalities for issuing notice etc.
   □ Unfriendly attitude of the dealers.
   □ Lack of prompt service from office staff
   □ Indefinite stay of office staff in the same place
   □ Too many slabs of tax rates
   □ Proper authority is not defined and delegated
   □ Complicated rules difficult to interpret
   □ Political interference
   □ Penalty provisions are not strict
   □ Uncertainty about transfer from a place

   Would you like to mention any other problem besides above:
   ______________________
21. What, in your opinion, are the ways of evasion of sales tax in Assam? (Please rank them in a 10 point scale in order of magnitude of most likely way of evasion)

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Please Tick

22. It is felt that if tax rates are lowered, formalities are simplified then more dealers will come voluntarily for getting themselves registered.

- Strongly Agree
- Agree
- Disagree
- Strongly Disagree
- Not Sure

23. What should be the basic exemption limit of turnover for compulsory registration of a dealer?

Rs. ________________________

24. A large number of dealers liable for paying sales tax do not come under tax net as they prefer not to get themselves registered under the Act. The probable reason may be (please rank) [1 - main reason, 5 - not a reason]

- Fear psychosis about the sales tax department
- Apathy of the dealers to get themselves registered
- No motivation for registration
- Fear of too much formalities to be carried out
- Penalty system is not strict

Would you like to add any other reason besides above
25. Do you think that there remains scope for rationalization and simplification of the present sales tax system in Assam?

To a great extent □ To some extent □ Not at all □

26. Please indicate the various scope for enhancing sales tax revenue in Assam. (Please tick)

□ Reduction of tax rates and simplification of procedures
□ Imposition of entry-tax
□ Extension of payment of lump sum tax
□ Imposition of tax on some commodities from exempted list
□ Introduction of incentives for honest taxpayers
□ Improving infrastructure/functioning of the check gates
□ Imparting training to the tax officials
□ Restricting concessions of tax holidays to SSIs
□ Thorough checking at godowns/transporters’ godowns etc.
□ ‘Bureau of Economic Offence’ to be made more effective
□ (any other)

27. Please give your views regarding simplification of sales tax structure in Assam: (Please tick)

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<td>b. Return forms to be simplified</td>
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<td>g. Withdrawal of tax exemption to SSIs</td>
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<td>h. (any other)</td>
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</table>

28. Information regarding yourself: (Need not divulge identity)

a) Your Designation: ACT/JCT/DCT/SST/ST/IT
b) Are you an assessing authority: Yes/No
c) If no, then kindly specify your main functional area:
d) What is your service career? years

e) Kindly rank your job satisfaction in the present position in a 10 point scale:

Please tick

Thank you for your kind co-operation
Dear Respondent,

This is an opportunity to greet you and solicit your kind patronage in conducting a research work on sales taxation in Assam. The aim of this survey is to find out from the dealers, tax authorities and experts related in this field, the factors responsible for popularity of any commodity taxation legislation and vice-versa.

This questionnaire is consisting of five pages and thirty seven questions. These are very easy to respond and involve little thinking. It is worth mentioning that there is no right or wrong response, we just want your views to be shared with us. This would help all of us in coming to a consensus about the features of an ideal sales taxation legislation and thereby forwarding these views to the appropriate authority. You need not disclose your identity. Kindly feel free to respond the way you are comfortable.

This survey is carried out in pure academic interest and the responses will be treated in strict confidentiality.

1. What are the shortcomings you have noticed in the AGST Act, 1993? (Please tick)
   - a. Tax rates are very high
   - b. Complex Rules and Regulations
   - c. Too much formalities
   - d. Ample scope for manipulation
   - e. Any other

(please specify)

2. Do you prefer separate tax Acts (like that of pre-1993) or a consolidated one as the AGST Act, 1993 (Yes / No)

3. Are you aware of the amendments made in the AGST Act, 1993 in the budget 1999-2000? (Yes / No)
4. If the answer to the above is 'yes', which proposal(s) you have liked most

5. Are you aware of the tax Acts of any other State of the country which you think to be ideal or appropriate for our State? (Please name the State and the Act)

6. Please mention the distinguishing features of the above Act making it ideal

7. As compared to other States, the tax burden of AGST on consumers is (high/moderate/low/not known)

8. Do you think that all the States in North-Eastern Region should have a common tax structure (Yes/No)

9. The reason for poor sales tax collection in Assam is (please rank) [1 - main reason, 10 - not a reason]
   - high rate of taxes
   - lower or no taxes in the neighbouring States
   - evasion by dealer
   - inefficient administration
   - faulty procedure of checking at check gates
   - long list of exempted goods
   - socio-political turmoil leading to slow growth of trade in the State
   - purchase by way of 'stock transfer'
   - tax holidays for SSIs
   - limited number of registered dealers

Would you like to add any other reason besides above?

10. Have you liked the introduction of Sales Tax Audit in the AGST Act in this year's budget? (Yes/No)

11. Do you think that high rate of taxes in the AGST Act creates propensity to evade?

   Strongly Agree  Agree  Disagree  Strongly Disagree  Not Sure

12. Is it possible to increase the tax revenue by lowering the tax rate?

   Strongly Agree  Agree  Disagree  Strongly Disagree  Not Sure
13. Do you think demand of any product depends on its sales tax rate?  
   Yes / No

14. What is the ideal rate structure of tax you propose for the categories of products?
   a) ______________________
   b) ______________________
   c) ______________________
   d) ______________________

15. What problems are faced by the dealers in the compliance of the Assam General Sales Tax Act, 1993?
   (Please rank according to the degree of difficulty)  
   [1 - main problem, 10 - not a problem]
   □ Non-availability of various forms in the office
   □ Limited period of validity of road permits
   □ Excessive formalities for filing returns etc.
   □ Unfriendly attitude of the tax authorities
   □ Difficulty in getting 'refund' in case of excess payment of tax
   □ Ineffective mechanism for appeals
   □ Lack of prompt service from office staff
   □ Need for keeping large number of books
   □ Indefinite stay of office staff in the same place
   □ Too many slabs of tax rates
   Would you like to add any other problem(s) besides above?
   ________________________________________________________________
   (please mention)

16. In your opinion how many tax points should be there for the different categories of products?
   ________________________________________________________________

17. Are you aware of a tax system called Value-Added Tax (VAT) ?
   Yes/No

18. Do you know that the Indian State Governments have agreed for introducing a uniform VAT type structure for sales taxation all over the country?
   Yes/No

19. Do you think that it would be a good step if Assam too joins hand with other State for the uniform system of sales taxation.
   Yes/No

20. Kindly specify the reason for your support or objection to the above proposal?
   ________________________________________________________________

217
21. What problems are generally faced by tax authorities while administering the Assam General Sales Tax Act, 1993? (Please rank according to the degree of difficulty) [1 - main problem, 10 - not a problem]

- Excessive formalities for issuing notice etc.
- Unfriendly attitude of the dealers.
- Lack of prompt service from office staff.
- Indefinite stay of office staff in the same place.
- Too many slabs of tax rates.
- Proper authority is not defined and delegated.
- Complicated rules difficult to interpret.
- Political interference.
- Penalty provisions are not strict.
- Uncertainty about transfer from a place.

Any other point you may add:

22. Do you think that the list of exempted goods contains goods which need not be tax free?

23. Do you think that multiplicity of tax rates for different goods makes the working of the Act complicated?

To a great extent / To some extent / Not at all.

24. Have you any suggestion to make regarding the levy of additional tax as introduced recently?

25. Do you think that the concessions under sales tax to new industries are adequate? Yes / No.

If no, what type of concessions could be advocated?

26. Do you think that the present rates of sales tax on any of the commodities have any adverse effect on the trade, commerce and industry of the State? Yes / No.

If so, please give the list of the commodities and state how the trade, commerce or industry is adversely affected.

27. Do you have any suggestion for curbing the diversion of trade* to other NE States [ * of the commodities meant for use in the State of Assam]

218
28. What, in your view, are the reasons for accumulation of arrears and what means would you suggest to reduce them.

____________________________________________________________________________________

29. Enumerate the provisions in the sales tax law which, according to you, are ambiguous or are exposed to different interpretations.

____________________________________________________________________________________

30. What, in your opinion, are the ways of evasion of sales tax in Assam. (Please rank them in a 10 point scale in order of magnitude of most likely way of evasion)

<table>
<thead>
<tr>
<th>Ways of Evasion</th>
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<td>Underinvoicing</td>
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<td>Non-recording of Accounts</td>
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<td>Billing in the name of other NE State</td>
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<td>Purchase by the way of 'stock transfer'</td>
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<td>Purchase of goods in fake names</td>
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<td>Mis-classification of goods</td>
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<td>Non-issue of memos</td>
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<td>Maintenance of double sets of accounts</td>
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<td>Mis-use of declaration forms</td>
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<td>Lack of adequate and modern machinery at check gates</td>
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(Please Tick)

31. It is felt that if tax rates are lowered, formalities are simplified then more dealers will come voluntarily for getting themselves registered.

   Strongly Agree  Agree  Disagree  Strongly Disagree  Not Sure
   □                □      □        □                  □

32. What should be the basic exemption limit of turnover for compulsory registration of a dealer?

Rs. ____________________________
33. A large number of dealers liable for paying sales tax do not come under tax net as they prefer not to get themselves registered under the Act. The probable reason may be (please rank) [1 - main reason, 10 - not a reason]
☐ Fear psychosis about the sales tax department
☐ Apathy of the dealers to get themselves registered
☐ No motivation for registration
☐ Fear of too much formalities to be carried out
☐ Penalty system is not strict
☐ [any other]

34. Do you think that there remains scope for rationalization and simplification of the present sales tax system in Assam?
☐ To a great extent ☐ To some extent ☐ Not at all

35. Please indicate the various scope for enhancing sales tax revenue in Assam (Please tick)
☐ Reduction of tax rates and simplification of procedures
☐ Imposition of entry-tax
☐ Extension of payment of lump sum tax
☐ Imposition of tax on some commodities from exempted list
☐ Introduction of incentives for honest tax payers
☐ Improving infrastructure/functioning of the check gates
☐ Imparting training to the tax officials
☐ Restricting concessions of tax holidays to SSIs
☐ Thorough checking at godowns/transporters' godowns etc.
☐ 'Bureau of Economic Offence' to be made more effective
☐ [any other]

36. Please give your views regarding simplification of sales tax structure in Assam: (Please tick)

<table>
<thead>
<tr>
<th>Option</th>
<th>Extremely needed</th>
<th>Needed Not Needed</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Removal of double point tax</td>
<td>☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐</td>
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<tr>
<td>b. Return forms to be simplified</td>
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<td>d. Enhancing basic exemption limit</td>
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<td>g. Withdrawal of tax exemption to SSIs</td>
<td>☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐</td>
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<tr>
<td>h. [any other]</td>
<td>☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐</td>
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</table>

37. Information regarding yourself: (Need not divulge identity)
a) Your Profession:
Dealer/Tax Consultant/Retd. Tax Authority/others
b) Tenure of your relationship with the sales tax system __________ years
c) Kindly rank your satisfaction level with the present sales tax system in Assam [in a 10 point scale]:

<table>
<thead>
<tr>
<th>Please tick</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
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</thead>
</table>

Thank you for your kind co-operation

220
ANNEXURE V

Questionnaire for Consumers

A SURVEY ON THE ASSAM GENERAL SALES TAX ACT, 1993

Dear Respondent,

This is an opportunity to greet you and solicit your kind patronage in conducting a research work on sales taxation in Assam. The aim of this survey is to find out from the dealers, tax authorities, experts and consumers related in this field, the factors responsible for popularity of any commodity taxation legislation and vice-versa.

This questionnaire is consisting of one pages and ten questions. These are very easy to respond and involve little thinking. It is worth mentioning that there is no right or wrong response, we just want your views to be shared with us. This would help all of us in coming to a consensus about the features of an ideal sales taxation legislation and thereby forwarding these views to the appropriate authority. You need not disclose your identity. Kindly feel free to respond the way you are comfortable.

This survey is carried out in pure academic interest and the responses will be treated in strict confidentiality.

1. Are you aware the Government of Assam is facing an unprecedented financial crunch these days.
   Yes/ No/ Do not Care

2. Do you know that earnings from sales tax is a major source of revenue for any State Government ?
   Yes/ No

3. Are you aware that you do pay sales tax whenever you purchase any commodity ?
   Yes/No/Not sure

4. Do you ask for Cash Memo/ Voucher from the shop-keeper whenever you purchase any commodity ?
   Always/Sometimes/Rarely
5. Has any shop-keeper ever refused you to issue a Cash Memo?
   Yes/No/Cannot remember

6. If you are to pay something extra for sales tax for cash memo, would you still ask for it?
   Yes/No

7. Do you feel that you are sometimes deceived by the shop keeper in the name of collection of local sales tax?
   Yes/No/Not sure

8. Tick the statement which relate to you most: (may tick more than one)
   □ I like to pay sales tax unknowingly
   □ I feel pinch when sales tax is charged in a product or service
   □ I think paying sales tax is a duty of a good citizen
   □ If possible I would like to avoid paying sales tax

9. Would you like to avoid payment of sales tax in the following circumstances: (please tick)
   a. If it benefits you financially     □
   b. If the shop keeper insists       □
   c. Under no circumstances            □

10. Information about yourself: (Please tick)

   Educational Qualification:
      Undergraduate/Graduate/Post-Graduate

   Monthly Income:
      Below Rs.5,000/Rs5,000-Rs.10,000/
      Rs.10,000-Rs.20,000/Rs.20,000 and above

   Profession:
      Service/Business/Professional
      (kindly specify)

   Thank you for your kind co-operation
### ANNEXURE VI

**Consumers' Attitude Towards Payment of Sales Taxes in Assam**

<table>
<thead>
<tr>
<th>Educational Qualification</th>
<th>Monthly Income (Rs.)</th>
<th>Profession</th>
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<tbody>
<tr>
<td></td>
<td>A</td>
<td>B</td>
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<td>UG</td>
<td>74</td>
<td>91</td>
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<tr>
<td>D</td>
<td>17</td>
<td>40</td>
</tr>
</tbody>
</table>

Educational Qualification - UG = UnderGraduate, G = Graduate, PG = PostGraduate

Monthly Income - A = < Rs. 5000, B = Rs.5000 - Rs 10000, C = Rs.10001 - Rs 20000, D = > Rs 20001

Profession - W = Service, X = Business, Y = Profession, Z = Others (includes housewives, students etc.)