

Office of the
Commissioner of Commercial Taxes,
Andhra Pradesh, Nampally.
Hyderabad.

CCT's Ref. No. C1/354/2014.

Dated:27-09-2014.

Sub:- General Transfers 2014- Counselling-Guidelines for effecting transfers through process of counseling-Reg.

Ref:- 1. G.O.Ms. No. 175 Finance (DCM-II)Dept dt: 19/08/2014.
2. G.O.Ms. No. 176 Finance (DCM-II)Dept dt: 19/08/2014.
3. G.O.Ms. No. 186 Finance (DCM-II)Dept dt: 19/08/2014.
4. MOM of Hon'ble M (CT) dated: 16.09.2014.

The Government of Andhra Pradesh vide references 1, 2 and 3rd cited has issued certain guidelines for the transfer of Government employees for the year 2014.

In the reference 3rd cited, the Government has authorized certain Departments including Commercial Taxes Department to issue separate guidelines if required in consonance with the guidelines issued vide G.Os referred to above.

The Hon'ble Minister (CT) has issued certain instructions and according to it the general transfers in the Department are being taken up.

The guidelines for transfer of the employees for the year 2014 are as following.

1. There shall be no transfers in 2014 in case of non-gazetted officers of the Commercial Taxes Department except on administrative grounds.
2. For all the gazetted officers of the department, transfers will be effected in cases of the officers who have completed the tenure of one (1) year in a station as on 1st September 2014.
3. In case of gazetted officers up to the rank of Commercial Tax Officers i.e., DCTOs and the CTOs, the Commissioner of Commercial Taxes is authorized to effect transfers on the basis of merit of the officers in their last station. The merit of the officers will be evaluated by the performance indicators to be formulated by the Commissioner of Commercial Taxes by constituting a committee of the senior officers of the department.
4. The important divisions like Visakhapatnam, Kakinada, Vijayawada-I, Vijayawada-II, Guntur and Chittoor shall be headed by the meritorious Deputy Commissioners as far as possible.

While effecting transfers the following will be considered.

- a) Preferences be given in spouse cases (only one of the Spouse shall be shifted).

- b) Similarly, the standing instructions on the transfers of Office Bearers of recognized employees' unions as issued in circular Memo No. 26135/Ser. Welfare/2002-1 of G.A (Services) Department, dt: 19.06.2002 be followed.
- c) Preference in place of posting at the time of transfer/promotion , either to continue in the same place or to post them as per their request, be given to the persons with disability/physically challenged persons* subject to the administrative constraints.
- d) Preference be given in place of posting to the employees, having mentally retarded children to a place where medical facilities are available.

*Note: 40% or more as certified by a competent authority as per "persons with Disabilities (PWD) (Equal opportunities, protection of rights and full participation) Act, 1955.

It is therefore, decided to effect the transfers by way of counseling based on the performance of the officers. The indicators to evaluate the performance of the officers are herewith enclosed. You are requested to obtain the performance of the officers under your control in the proforma and send them to the undersigned duly certifying the performance of the officers to reach this office by **04.10.2014**. Any discrepancies in the indicators of the performance of an officer would be viewed seriously and appropriate action would be initiated against such officer whose performance is wrongly evaluated and also on the certifying officer. The tentative dates of counselling for the CTOs are 6-10-2014 and 07-10-2014 and for DCTOs are 08-10-2014 and 09-10-2014.

Therefore, all the Deputy Commissioners (CT) in the State are requested to circulate the guidelines to all the Gazetted Officers and obtain the performance of the officers in the proformas enclosed so as to reach this office positively by **04.10.2014**.

Enclosed: Annexures I to VI

Sd/- Christina Z Chonghtu
for Commissioner (CT)

To
All the Deputy Commissioners/ADCs.
All senior officers in the O/o.CCT, A.P, Hyderabad.

Annexure - I

Performance Indicators to be adopted to decide the merit of the officers in the cadre of Deputy Commissioners (CT)

**1. Revenue Target (Percentage of achievement to the Target)
(Max. Marks – 10 Marks):**

- | | | |
|----|------------------------------|----------|
| a) | 100% and above | 10 Marks |
| b) | 90% and above but below 100% | 8 Marks |
| c) | 80% and above but below 90% | 6 Marks |
| d) | Below 80% | 4 Marks |

**2. Revenue Growth (Percentage of Growth)
(Max. Marks – 10 Marks):**

- | | | |
|----|--|----------|
| a) | State Average and above | 10 Marks |
| b) | 5% less than the State Average but below the State Average | 8 Marks |
| c) | 10% less than the State Average but below 5% less than the State Average | 6 Marks |
| d) | Others | 4 Marks |

**3. Revision of Assessments (Demands raised as a percentage of the total revenue of the Division) (Amount of demand raised / Total revenue (VAT + CST), realised in the Division * 100)
(Max. Marks – 10)**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 10 Marks |
| b) | 1% and above but below 2% | 8 Marks |
| c) | 0.5% and above but below 1% | 6 Marks |
| d) | Below 0.5% | 4 Marks |

**4. Audits (Amount of revenue detected as percentage of revenue (VAT+CST), realised in the Division) (Amount detected / Total revenue realised * 100)
(Max. Marks – 10)**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 10 Marks |
| b) | 1% and above but below 2% | 8 Marks |
| c) | 0.5% and above but below 1% | 6 Marks |
| d) | Below 0.5% | 4 Marks |

**5. Audits (Percentage of realization to the total revenue detected by way of audits)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 90% and above but below 100% | 4 Marks |
| c) | 80% and above but below 90% | 3 Marks |

d) Below 80% 2 Marks

6. Old Arrears (Percentage of collection other than elimination to the total outstanding old arrears, both collectable and non-collectable) (Max. Marks – 10)

a) 10% and above 10 Marks

b) 5% and above but below 10% 8 Marks

c) 3% and above but below 5% 6 Marks

d) 1% and above but below 3% 4 Marks

e) Below 1% 1 Mark

7. A.G. Audit Draft Paras (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped) (Max. Marks – 5)

a) 60% 5 Marks

b) 40% and above but below 60% 4 Marks

c) 30% and above but below 40% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 80% 1 Mark

8. A.G. Audit LAR's (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped) (Max. Marks – 5)

a) 80% 5 Marks

b) 60% and above but below 80% 4 Marks

c) 40% and above but below 60% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 30% 1 Mark

9. Vigilance & Enforcement Cases (Percentage of cases disposed when compared to the total number of cases referred) (Max. Marks – 5)

a) 80% 5 Marks

b) 60% and above but below 80% 4 Marks

c) 40% and above but below 60% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 30% 1 Mark

10. Review of appeals, disposed of by Appellate DC's (Percentage of cases, reviewed) (Max. Marks – 5)

a) 80% and above 5 Marks

b) 60% and above but below 80% 4 Marks

c) 40% and above but below 60% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 30% 1 Mark

**11. Monthly Returns (Percentage of returns, filed)
(Max. Marks – 5)**

a) 100% 5 Marks

b) 95% and above but below 100% 4 Marks

c) 90% and above but below 95% 3 Marks

d) Below 90% 2 Marks

**12. Monthly Returns (Percentage of collection to the total revenue,
reported in the monthly returns)
(Max. Marks – 5)**

a) 100% 5 Marks

b) 95% and above but below 100% 4 Marks

c) 90% and above but below 95% 3 Marks

d) Below 90% 2 Marks

**13. Advisory visits (Percentage of completion of advisory Visits in
relation to the total number of RCs issued)
(Max. Marks – 5)**

a) 100% 5 Marks

b) 95% and above but below 100% 4 Marks

c) 90% and above but below 95% 3 Marks

d) Below 90% 2 Marks

**14. Office Inspections (Percentage of completion of office inspections)
(Max. Marks – 5)**

a) 100% 5 Marks

b) 95% and above but below 100% 4 Marks

c) 90% and above but below 95% 3 Marks

d) Below 90% 2 Marks

**15. Any Special Work done
(Max. Marks – 5):**

Discretion of the HOD.

**16. For State Representative (SR) before STAT, the norms of No. of
Tribunal Revision cases recommended by the CCT and filed by the
SR in time before High Court can be taken as performance criteria.**

Note: Wherever, the total maximum marks for which the evaluation is done, is less than 100, the marks awarded should be proportionately arrived at in terms of percentage. For example, the total maximum marks for which the evaluation is done is sixty (60) and the individual gets (40) marks, the total marks awarded to the individual will be $40 / 60 \times 100 = 66.66$

Annexure - II

Performance Indicators to be adopted to decide the merit of the officers in the cadre of Appellate Deputy Commissioners (CT)

(100 Marks)

The main function of the ADCs is disposal of appeals and stay petitions.

1. % of disposal of appeals → **40 Marks**

70%	———	100%	:	40
50%	———	Below 70%	:	30
40%	———	Below 50%	:	20
Below	———	Below 40%	:	10

2. % of disposal of stay petitions within one month from the date of filing of stay petition: → **30 Marks.**

100% disposal		:	30 Marks	
90%	—————	Below 100%	:	20
80%	—————	Below 90%	:	15
Below 80%		:	10	

3. % of disposal of appeals by way of either allowed or dismissed or partly allowed and partly dismissed compared to total number of appeals disposed off: → **20 Marks.**

70% and above		:	20	
50%	—————	Below 70%	:	15
30%	—————	50%	:	10
Below 30%		:	5	

4. % Any Special work done by ADC → **10 Marks.**

Note: Wherever, the total maximum marks for which the evaluation is done, is less than 100, the marks awarded should be proportionately arrived at in terms of percentage. For example, the total maximum marks for which the evaluation is done is sixty (60) and the individual gets (40) marks, the total marks awarded to the individual will be $40 / 60 \times 100 = 66.66$

Annexure - III

Performance Indicators to be adopted to decide the merit of the officers in the cadre of Assistant Commissioners (CT) (LTU)

**1. Revenue Target (Percentage of achievement to the Target)
(Max. Marks – 10 Marks):**

- | | | |
|----|------------------------------|----------|
| a) | 100% and above | 10 Marks |
| b) | 90% and above but below 100% | 8 Marks |
| c) | 80% and above but below 90% | 6 Marks |
| d) | Below 80% | 4 Marks |

**2. Revenue Growth (Percentage of Growth)
(Max. Marks – 10 Marks):**

- | | | |
|----|--|----------|
| a) | State Average and above | 10 Marks |
| b) | 5% less than the State Average but below the State Average | 8 Marks |
| c) | 10% less than the State Average but below 5% less than the State Average | 6 Marks |
| d) | Others | 4 Marks |

**3. Audits (Amount of revenue detected as percentage of revenue (VAT+CST), realised in the Division) (Amount detected / Total revenue realised * 100)
(Max. Marks – 10)**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 10 Marks |
| b) | 1% and above but below 2% | 8 Marks |
| c) | 0.5% and above but below 1% | 6 Marks |
| d) | Below 0.5% | 4 Marks |

**4. Audits (Percentage of realization to the total revenue detected by way of audits)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 90% and above but below 100% | 4 Marks |
| c) | 80% and above but below 90% | 3 Marks |
| d) | Below 80% | 2 Marks |

**5. Old Arrears (Percentage of collection other than elimination to the total outstanding old arrears, both collectable and non-collectable)
(Max. Marks – 10)**

- | | | |
|----|----------------------------|----------|
| a) | 10% and above | 10 Marks |
| b) | 5% and above but below 10% | 8 Marks |
| c) | 3% and above but below 5% | 6 Marks |
| d) | 1% and above but below 3% | 4 Marks |

e) Below 1% 1 Mark

**6. A.G. Audit Draft Paras (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped)
(Max. Marks – 5)**

a) 60% 5 Marks

b) 40% and above but below 60% 4 Marks

c) 30% and above but below 40% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 80% 1 Mark

**7. A.G. Audit LAR's (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped)
(Max. Marks – 5)**

a) 80% 5 Marks

b) 60% and above but below 80% 4 Marks

c) 40% and above but below 60% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 30% 1 Mark

**8. Vigilance & Enforcement Cases (Percentage of cases disposed when compared to the total number of cases referred)
(Max. Marks – 5)**

a) 80% 5 Marks

b) 60% and above but below 80% 4 Marks

c) 40% and above but below 60% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 30% 1 Mark

**9. Review of appeals, disposed of by Appellate DC's (Percentage of cases, reviewed)
(Max. Marks – 5)**

a) 80% and above 5 Marks

b) 60% and above but below 80% 4 Marks

c) 40% and above but below 60% 3 Marks

d) 30% and above but below 40% 2 Marks

e) Below 30% 1 Mark

**10. Monthly Returns (Percentage of returns, filed)
(Max. Marks – 5)**

a) 100% 5 Marks

b) 95% and above but below 100% 4 Marks

c) 90% and above but below 95% 3 Marks

d) Below 90% 2 Marks

**11. Monthly Returns (Percentage of collection to the total revenue, reported in the monthly returns)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**12. Advisory visits (Percentage of completion of advisory Visits in relation to the total number of RCs issued)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**13. Office Inspections (Percentage of completion of office inspections)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**14. Any Special Work done
(Max. Marks – 5):**

Discretion of the HOD.

Note: Wherever, the total maximum marks for which the evaluation is done, is less than 100, the marks awarded should be proportionately arrived at in terms of percentage. For example, the total maximum marks for which the evaluation is done is sixty (60) and the individual gets (40) marks, the total marks awarded to the individual will be $40 / 60 \times 100 = 66.66$

Annexure - IV

Performance Indicators to be adopted to decide the merit of the officers in the cadre of Assistant Commissioners (CT) (Audit)

**1. Audits (Amount of revenue detected as percentage of revenue (VAT+CST), realised in the Division) (Amount detected / Total revenue realised * 100)
(Max. Marks – 10)**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 10 Marks |
| b) | 1% and above but below 2% | 8 Marks |
| c) | 0.5% and above but below 1% | 6 Marks |
| d) | Below 0.5% | 4 Marks |

**2. Audits (Percentage of realization to the total revenue detected by way of audits)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 90% and above but below 100% | 4 Marks |
| c) | 80% and above but below 90% | 3 Marks |
| d) | Below 80% | 2 Marks |

**3. Old Arrears (Percentage of collection other than elimination to the total outstanding old arrears, both collectable and non-collectable)
(Max. Marks – 10)**

- | | | |
|----|----------------------------|----------|
| a) | 10% and above | 10 Marks |
| b) | 5% and above but below 10% | 8 Marks |
| c) | 3% and above but below 5% | 6 Marks |
| d) | 1% and above but below 3% | 4 Marks |
| e) | Below 1% | 1 Mark |

**4. A.G. Audit Draft Paras (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped)
(Max. Marks – 5)**

- | | | |
|----|-----------------------------|---------|
| a) | 60% | 5 Marks |
| b) | 40% and above but below 60% | 4 Marks |
| c) | 30% and above but below 40% | 3 Marks |
| d) | 30% and above but below 40% | 2 Marks |
| e) | Below 80% | 1 Mark |

**5. A.G. Audit LAR's (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped)
(Max. Marks – 5)**

- | | | |
|----|-----------------------------|---------|
| a) | 80% | 5 Marks |
| b) | 60% and above but below 80% | 4 Marks |

- | | | |
|----|-----------------------------|---------|
| c) | 40% and above but below 60% | 3 Marks |
| d) | 30% and above but below 40% | 2 Marks |
| e) | Below 30% | 1 Mark |

**6. Vigilance & Enforcement Cases (Percentage of cases disposed when compared to the total number of cases referred)
(Max. Marks – 5)**

- | | | |
|----|-----------------------------|---------|
| a) | 80% | 5 Marks |
| b) | 60% and above but below 80% | 4 Marks |
| c) | 40% and above but below 60% | 3 Marks |
| d) | 30% and above but below 40% | 2 Marks |
| e) | Below 30% | 1 Mark |

**7. Review of appeals, disposed of by Appellate DC's (Percentage of cases, reviewed)
(Max. Marks – 5)**

- | | | |
|----|-----------------------------|---------|
| a) | 80% and above | 5 Marks |
| b) | 60% and above but below 80% | 4 Marks |
| c) | 40% and above but below 60% | 3 Marks |
| d) | 30% and above but below 40% | 2 Marks |
| e) | Below 30% | 1 Mark |

**8. Monthly Returns (Percentage of returns, filed)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**9. Monthly Returns (Percentage of collection to the total revenue, reported in the monthly returns)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**10. Advisory visits (Percentage of completion of advisory Visits in relation to the total number of RCs issued)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**11. Office Inspections (Percentage of completion of office inspections)
(Max. Marks – 5)**

a)	100%	5 Marks
b)	95% and above but below 100%	4 Marks
c)	90% and above but below 95%	3 Marks
d)	Below 90%	2 Marks

**12. Any Special Work done
(Max. Marks – 5):**

Discretion of the HOD.

Note: Wherever, the total maximum marks for which the evaluation is done, is less than 100, the marks awarded should be proportionately arrived at in terms of percentage. For example, the total maximum marks for which the evaluation is done is sixty (60) and the individual gets (40) marks, the total marks awarded to the individual will be $40 / 60 \times 100 = 66.66$

Annexure - V

Performance Indicators to be adopted to decide the merit of the officers in the cadre of Commercial Tax Officers

**1. Revenue Target (Percentage of achievement to the Target)
(Max. Marks – 10 Marks):**

- | | | |
|----|------------------------------|----------|
| a) | 100% and above | 10 Marks |
| b) | 90% and above but below 100% | 8 Marks |
| c) | 80% and above but below 90% | 6 Marks |
| d) | Below 80% | 4 Marks |

**2. Revenue Growth (Percentage of Growth)
(Max. Marks – 10 Marks):**

- | | | |
|----|--|----------|
| a) | State Average and above | 10 Marks |
| b) | 5% less than the State Average but below the State Average | 8 Marks |
| c) | 10% less than the State Average but below 5% less than the State Average | 6 Marks |
| d) | Others | 4 Marks |

**3. Audits (Amount of revenue detected as percentage of revenue (VAT+CST), realised in the Division) (Amount detected / Total revenue realised * 100)
(Max. Marks – 15)**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 15 Marks |
| b) | 1% and above but below 2% | 12 Marks |
| c) | 0.5% and above but below 1% | 10 Marks |
| d) | Below 0.5% | 8 Marks |

**4. Audits (Percentage of realization to the total revenue detected by way of audits)
(Max. Marks – 10)**

- | | | |
|----|------------------------------|----------|
| a) | 100% | 10 Marks |
| b) | 90% and above but below 100% | 8 Marks |
| c) | 80% and above but below 90% | 6 Marks |
| d) | Below 80% | 4 Marks |

**5. Old Arrears (Percentage of collection other than elimination to the total outstanding old arrears, both collectable and non-collectable)
(Max. Marks – 10)**

- | | | |
|----|----------------------------|----------|
| a) | 10% and above | 10 Marks |
| b) | 5% and above but below 10% | 8 Marks |
| c) | 3% and above but below 5% | 6 Marks |
| d) | 1% and above but below 3% | 4 Marks |

e) Below 1% 1 Mark

**6. A.G. Audit Draft Paras (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped)
(Max. Marks – 5)**

- a) 60% 5 Marks
- b) 40% and above but below 60% 4 Marks
- c) 30% and above but below 40% 3 Marks
- d) 30% and above but below 40% 2 Marks
- e) Below 80% 1 Mark

**7. A.G. Audit LAR's (Percentage of cases disposed when compared to the total number of Paras – whether rectified or dropped)
(Max. Marks – 5)**

- a) 80% 5 Marks
- b) 60% and above but below 80% 4 Marks
- c) 40% and above but below 60% 3 Marks
- d) 30% and above but below 40% 2 Marks
- e) Below 30% 1 Mark

**8. Vigilance & Enforcement Cases (Percentage of cases disposed when compared to the total number of cases referred)
(Max. Marks – 5)**

- a) 80% 5 Marks
- b) 60% and above but below 80% 4 Marks
- c) 40% and above but below 60% 3 Marks
- d) 30% and above but below 40% 2 Marks
- e) Below 30% 1 Mark

**9. Monthly Returns (Percentage of returns, filed)
(Max. Marks – 5)**

- a) 100% 5 Marks
- b) 95% and above but below 100% 4 Marks
- c) 90% and above but below 95% 3 Marks
- d) Below 90% 2 Marks

**10. Monthly Returns (Percentage of collection to the total revenue, reported in the monthly returns)
(Max. Marks – 5)**

- a) 100% 5 Marks
- b) 95% and above but below 100% 4 Marks
- c) 90% and above but below 95% 3 Marks
- d) Below 90% 2 Marks

**11. Advisory visits (Percentage of completion of advisory Visits in relation to the total number of RCs issued)
(Max. Marks – 5)**

- | | | |
|----|------------------------------|---------|
| a) | 100% | 5 Marks |
| b) | 95% and above but below 100% | 4 Marks |
| c) | 90% and above but below 95% | 3 Marks |
| d) | Below 90% | 2 Marks |

**12. Any Special Work done
(Max. Marks – 5):**

Discretion of the HOD.

Note: Wherever, the total maximum marks for which the evaluation is done, is less than 100, the marks awarded should be proportionately arrived at in terms of percentage. For example, the total maximum marks for which the evaluation is done is sixty (60) and the individual gets (40) marks, the total marks awarded to the individual will be $40 / 60 \times 100 = 66.66$

Annexure - VI

Performance Indicators to be adopted to decide the merit of the officers in the cadre of Deputy Commercial Tax Officers

(100 Marks)

**1. Audits (Amount of revenue detected as percentage of revenue (VAT+CST), realised in the Division) (Amount detected / Total revenue realised * 100)
(Max. Marks – 15)**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 15 Marks |
| b) | 1% and above but below 2% | 12 Marks |
| c) | 0.5% and above but below 1% | 10 Marks |
| d) | Below 0.5% | 8 Marks |

**2. Audits (Percentage of realization to the total revenue detected by way of audits)
(Max. Marks – 15)**

- | | | |
|----|------------------------------|----------|
| a) | 100% | 10 Marks |
| b) | 90% and above but below 100% | 8 Marks |
| c) | 80% and above but below 90% | 6 Marks |
| d) | Below 80% | 4 Marks |

**3. Old Arrears under all Acts except APPT Act (Percentage of collection other than elimination to the total outstanding old arrears, both collectable and non-collectable)
(Max. Marks – 20)**

- | | | |
|----|----------------------------|----------|
| a) | 10% and above | 20 Marks |
| b) | 5% and above but below 10% | 16 Marks |
| c) | 3% and above but below 5% | 12 Marks |
| d) | 1% and above but below 3% | 8 Marks |
| e) | Below 1% | 4 Marks |

**4. Old Arrear Collections under A.P. Profession Tax Act
(Max. Marks – 10)**

- | | | |
|----|----------------------------|----------|
| a) | 10% and above | 10 Marks |
| b) | 5% and above but below 10% | 8 Marks |
| c) | 3% and above but below 5% | 6 Marks |
| d) | 1% and above but below 3% | 4 Marks |
| e) | Below 1% | 2 Marks |

**5. Revenue Growth under A.P. Profession Tax Act (Percentage of Growth)
(Max. Marks – 10 Marks):**

- | | | |
|----|-------------------------|----------|
| a) | State Average and above | 10 Marks |
|----|-------------------------|----------|

- | | | |
|----|--|---------|
| b) | 5% less than the State Average but below the State Average | 8 Marks |
| c) | 10% less than the State Average but below 5% less than the State Average | 6 Marks |
| d) | Others | 4 Marks |

**6. Check of Vehicular Traffic Revenue (Percentage of collection to the total revenue of the Circle)
(Max. Marks – 10 Marks):**

- | | | |
|----|-----------------------------|----------|
| a) | 2% and above | 10 Marks |
| b) | 1% and above but below 2% | 8 Marks |
| c) | 0.5% and above but below 1% | 6 Marks |
| d) | Below 0.5% | 4 Marks |

**7. Any Special Work done
(Max. Marks – 5):**

Discretion of the HOD.

Note: Wherever, the total maximum marks for which the evaluation is done, is less than 100, the marks awarded should be proportionately arrived at in terms of percentage. For example, the total maximum marks for which the evaluation is done is sixty (60) and the individual gets (40) marks, the total marks awarded to the individual will be $40 / 60 \times 100 = 66.66$