



**COMMERCIAL TAXES AND REGISTRATION DEPARTMENT**

# **CITIZENS' CHARTER**

## **COMMERCIAL TAXES**

**2008-2009**

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(C)  
Government of Tamil Nadu  
2008

**COMMERCIAL TAXES DEPARTMENT**  
**CITIZENS' CHARTER**  
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**AIMS AND OBJECTS**

This Charter is an expression of commitment of the Commercial Taxes Department to achieve the following objectives:

- Effective implementation of the systems and procedures under the Acts and Rules.
- Efficient revenue collection to facilitate the various welfare and development programmes.
- Extending quality service to dealers and assesseees in trade and industry with proper management information control system.

**MEANS**

To achieve the above aims, the Department shall strive to adopt the following means:-

- Transparent, responsible and accountable administration
- Promptness and courtesy in providing information
- Integrity and judiciousness in deciding tax matters.

**EXPECTATIONS**

The success of the Department's functioning and administration depends on the co-operation from the client public. The Department therefore expects the following from the dealers:-

- Promptness in registration according to the provisions of the Act and Rules
- Maintenance of simplified purchase and sales accounts

- Promptness in filing of correct and complete returns with all annexures
- Promptness in payment of taxes
- Overall compliance of the laws
- Passing of tax benefits to consumers

To meet the expectations through proper means, **THE DEPARTMENT SHALL ENDEAVOUR TO -**

- acknowledge applications, returns and all communications on the spot through correspondence within 7 days of their receipt
- respond to all communications within 30 working days of their receipt
- give interim reply to the applicant in case of unavoidable delay in decision making
- refund amounts due within 90 days of receiving a valid claim
- release the detained consignments immediately wherever the representation is found to be reasonable and acceptable
- acceptance of returns on receipt along with proof of payment and documents filed by the dealer
- scrutiny of the accounts not exceeding 20% of the total number of assessments on random selection made by the Commissioner of Commercial Taxes and issue of proceedings for self assessments in the remaining cases, based on the returns filed by the dealers.

**DEPARTMENT SHALL FURTHER STRIVE TO ENSURE THE FOLLOWING:**

- All the officers who deal with dealers will carry an Identity Card
- Information disclosed, both personal and business will be kept in strict confidence

- Free movements of goods with proper bills/documents of the consignor, without frequent check
- If consignments have to be detained, it will be done only after explaining the reasons for the same. (Sufficient opportunity will be provided before resorting to detention of goods)
- Inspection of the business premises will be conducted only after investigation in the suspected cases and on issue of authorization by the competent authority
- Full information will be provided to those who seek information about appeal procedures and the authorities with whom appeals can be filed
- Consultations will be held with the Associations of Trade, Industry and consumers while reviewing the taxation policies and procedures
- The Joint Commissioner (Public Relations) in the office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5 will be accessible and will provide the required information and procedural details (Fax & Phone No. : 044 28548097)
- Timely publicity of all changes in the law or procedures will be done.

## **TOWARDS PROVIDING QUALITY SERVICE**

- Value Added Tax system has been introduced in Tamil Nadu from 1.1.2007. Tax Payers Identification Number (TIN) has been allotted to 3,89,956 dealers registered under the Tamil Nadu General Sales Tax Act, 1959. Registration Certificate under Tamil Nadu Value Added Tax Act, 2006 is issued based on receipt of applications filed by the dealers.
- Under the Tamil Nadu Value Added Tax Act, the Certificate of Registration issued is valid till the closure of business and renewal of registration is not required
- Dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of application. Facility for online processing of registration is available in the website "**www.tnvat.gov.in**"

- Facility for online filing of the monthly returns under the Value Added Tax and Central Sales Tax Acts through internet website has been mandated to the top 6,000 dealers in the State from the month of January 2008. This facility has been extended to the top 20,000 dealers from the month of April 2008
- General information regarding the Commercial Taxes Department are available in the web site [www.tnsalestax.com](http://www.tnsalestax.com)
- Information regarding the Value Added Tax Registration Number allotted against Tamil Nadu General Sales Tax Registration Number, provisions of the Value Added Tax Act, Rules, Circulars, information, procedure for filing of monthly returns etc. are available in the website [www.tnvat.gov.in](http://www.tnvat.gov.in)
- To verify the dealer-status and issue and use of statutory forms under the Central Sales Tax Act, 1956 in other States, Tax Information Exchange System (TINXSYS) has been developed. The following are the TINXSYS websites :
  1. <http://www.statevat.gov.in>
  2. <http://www.tinxsys.com>
  3. <http://www.vinxsys.com>
- Further, dealer details (only with reference to Tax Payers' Identification Number) (TIN) can also be verified through telephone over Interactive Voice Response System (IVRS) for which the user has to dial the toll free number 1800 2200 17.
- On any representation regarding the rate of tax or clarification under the Value Added Tax Act, the Commissioner of Commercial Taxes will provide / issue clarifications on tax rates within the least time possible. If due to unavoidable reasons, this process takes more time, the Commissioner of Commercial Taxes will send an interim reply.
- For complaints and grievances, the dealers and members of the Public can address the Tax Grievances Cell, headed by the Joint Commissioner (Administration), office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5.
- For receiving complaints and suggestions and information on tax evasion and grievances, an Interactive Voice Recording System has been installed in the chamber of the Commissioner of

Commercial Taxes. Information received goes directly to the attention of the Commissioner of Commercial Taxes. The Phone Number is 044-28520535.

- Right to Information Act is being effectively and promptly implemented in the Department and its implementation is being closely watched at the highest level.
- The Traders' Welfare Board has been constituted with a view to extend financial assistance to the members and their family for medical treatment, educational purposes, etc.

### **TRADERS' WELFARE**

- Traders' Welfare Board is implementing various schemes for the welfare of the traders and their families.
- Details of implementation of Welfare Schemes upto 31.3.2008 are as follows :-

<b>S.No.</b>	<b>Types of Assistance</b>	<b>No.of Members benefited</b>	<b>Amount ( Rs. in lakhs)</b>
1	Family Assistance	291	72.95
2	Medical Assistance	37	8.26
3	Educational Assistance	83	2.18
4	Fire Assistance	29	1.45
5	Sports Assistance	2	0.15
6	Higher Education Assistance	6	0.20
7	Physically handicapped Assistance	2	0.15
8	Marriage Assistance	2	0.10
	<b>TOTAL</b>	<b>452</b>	<b>85.44</b>

- All registered dealers can enroll themselves as members of the Board on payment of enrollment fee of Rs. 250/-. The total

number of members as on 31.3.2008 is **45,210** and the total enrollment fee collected is Rs.**1.13** crores. The members of the Traders Welfare Board are being issued with Certificate of Membership and Identity Cards. So far, 3,555 Identity Cards have been issued.

- To look after the welfare of the traders, Traders' Welfare schemes will be periodically re-examined with a view to improve the schemes further.
- A website " [www.tntwb.gov.in](http://www.tntwb.gov.in) " of the Tamil Nadu Traders Welfare Board has been launched to enable the members of the board and other public to avail the services of the Board effectively.

## **CONCLUSION**

The department will distinguish compliant and non-compliant dealers. While encouraging the former, action will be taken against the latter by developing effective enforcement and audit strategies to eliminate tax avoidance. It is hoped that through a spirit of mutual trust and respect, the Department and the client public will be able to contribute significantly for the development of the State. The Department assures that it will always function as a citizen friendly Tax department.

**S.N.M. UBAYADULLAH**

Minister for Commercial Taxes