

20. COMMERCIAL TAX

20.1 Important Indicators for Tamil Nadu

20.2 Revenue Realised under all the Acts Administered by Commercial Taxes Department

20.3 Registered Dealers in Tamil Nadu

20.4 Division-wise Distribution of TNGST Assesseees by Tax Slabs

20.5 Distribution of Assesseees by Turnover Slabs and Tax Slabs

20.6 Division-wise No. of Assesseees and Tax Revenue

20.7 Tax Slab-wise Assesseees and Tax Revenue under VAT

CHART

Chart-1. Revenue Derived from Taxes under all the Commercial Taxes Act

Chart-2. Division wise VAT Tax Revenue

Chart-3. Division wise CST Tax Revenue

20. COMMERCIAL TAXES**20.1 IMPORTANT INDICATORS FOR TAMIL NADU**

	2009-10	
	VAT	CST
1) Registered dealers (No. in lakhs)	5.43	3.38
2) Assesseees (No. in lakhs)	2.24	0.46
3) % of Assesseees to registered dealers	41	14
4) Tax Revenue (Rs. in Crores)		
Value Added Tax (VAT)	21335.52	
General Sales Tax (GST)	217.67	
Central Sales Tax (CST)	1772.65	
Entertainment Tax	13.18	
Betting Tax	6.87	
Entry Tax	1162.48	
Luxury Tax	168.47	
TDS (Tax Deducted at Source)	142.00	
Total	24818.84	
5) Total Own Tax Revenue of the State (in Crores)	35396	
6) Percentage of Sales Tax to State's Own Tax Revenue	70.12%	
7) Assessments finalised (No. in lakhs)	-	
8) % of Assesseees by Turnover Range in 2009-10 (VAT Act Only)		
Rs. 0 - 3 lakhs	17.78%	
Rs. 3 - 4 lakhs	3.42%	
Rs. 4 - 5 lakhs	2.98%	
Rs. 5 - 10 lakhs	11.55%	
Rs.10 -25 lakhs	20.19%	
Rs.25 -50 lakhs	14.52%	
Rs.50 -75 lakhs	6.38%	
Rs.75-100 lakhs	4.01%	
Rs. 1 - 10 crores	16.48%	
Rs. 10 - 50 crores	2.12%	
Rs. 50- 100 crores	0.29%	
Rs. 100- 200 crores	0.14%	
Rs. 200- 300 crores	0.04%	
Rs. 300- 400 crores	0.02%	
Rs. 400- 500 crores	0.01%	
Rs. 500 Crore & above	0.07%	

Source: Commercial Taxes Department, Chennai-5

20.2 REVENUE REALISED UNDER ALL THE ACTS ADMINISTERED BY COMMERCIAL TAXES DEPARTMENT

(Rs. in Crores)

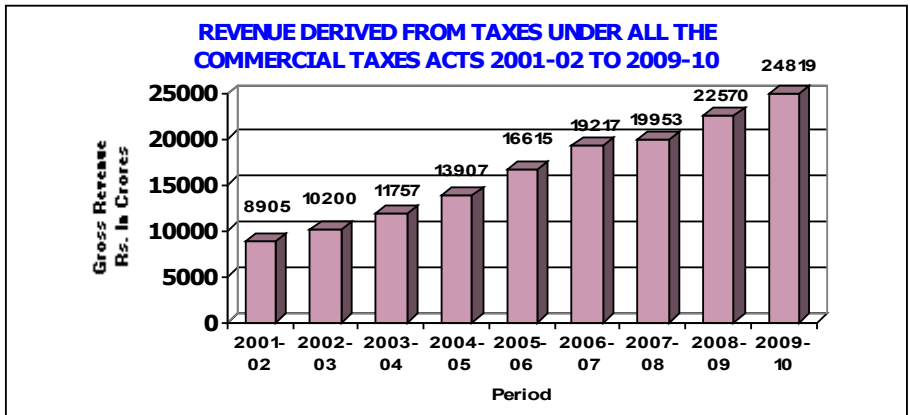
Year	GROSS RECEIPTS UNDER			
	VAT Tax	TNGST Act 1959	Central Sales Tax Act 1956	TN Entertainment Tax Act 1939
1	2	3	4	5
2001-02	-	7541.00	904.00	68.00
2002-03	-	8499.00	982.00	71.00
2003-04	-	9767.00	1186.00	75.00
2004-05	-	11421.00	1495.00	59.00
2005-06	-	13597.00	1799.00	44.00
2006-07	2290.00	13347.00	2033.00	25.00
2007-08	16473.00	329.00	1744.00	16.00
2008-09	19305.00	292.00	1653.00	12.00
2009-10	21335.52	217.67	1772.65	13.18

(Rs. in Crores)

Year	GROSS RECEIPTS UNDER				
	TN Betting Tax Act 1935	TN Tax on Luxuries in Hotels Act 1981	TN Tax on Entry of Motor Vehicles and Goods in to Local Areas Act 1990	TDS Collection	Gross Revenue
1	6	7	8	9	10
2001-02	6.00	89.00	297.00	-	8905.00
2002-03	5.00	82.00	553.00	8.00	10200.00
2003-04	5.00	63.00	638.00	23.00	11757.00
2004-05	5.00	78.00	808.00	41.00	13907.00
2005-06	6.00	92.00	1016.00	61.00	16615.00
2006-07	6.00	129.00	1318.00	69.00	19217.00
2007-08	6.00	160.00	1125.00	100.00	19953.00
2008-09	6.00	170.00	996.00	135.00	22570.00
2009-10	6.12	168.47	1162.48	142.00	24818.84

Source: Commercial Taxes Department, Chennai - 5

Chart-1



20.3 REGISTERED DEALERS IN TAMIL NADU

Category of Dealers	2004-05		2005-06		2006-07	
	No.	%	No.	%	No.	%
1	2	3	4	5	6	7
TNGST						
Assesseees	136030	35	142601	37	151818	38
Non-Assesseees	248463	65	244926	63	247285	62
Total (Registered Dealers)	384493	100	387527	100	399103	100
% increase over previous year		1.2		1.4		3.0
CST						
Assesseees	37917	21	39669	23	46393	26
Non-Assesseees	141978	79	136387	77	130161	74
Total (Registered Dealers)	179895	100	176056	100	176554	100
% increase over previous year		13.3		-2.13		3.46

Category of Dealers	2007-08 (VAT)		2008-09 (VAT)		2009-10 (VAT)	
	No.	%	No.	%	No.	%
1	8	9	10	11	12	13
TNGST						
Assesseees	179714	40	205319	41	224168	41
Non-Assesseees	266537	60	291396	59	319035	59
Total (Registered Dealers)	446251	100	496715	100	543203	100
% increase over previous year		11.81		11.30		9.36
CST						
Assesseees	44360	17	39733	13	45991	14
Non-Assesseees	212512	83	267783	87	292405	86
Total (Registered Dealers)	256872	100	307516	100	338396	100
% increase over previous year		45.49		19.7		10.04

Source: Special Commissioner and Commissioner of Commercial Taxes, Chennai-5

**20.4 DIVISION-WISE DISTRIBUTION OF VAT ASSESSEES BY
TAX SLABS 2009-10**

(Assesseees in Nos.)

(Tax Rs. in Crores)

<i>Tax Slabs</i>	<i>Assesseees/ Tax (VAT)</i>	<i>Chennai (N)</i>	<i>Chennai (S)</i>	<i>Chennai (E)</i>	<i>Chennai (C)</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Below Rs.1000	Assesseees	2330	8568	3383	3786
	Tax	0.02	0.11	0.03	0.04
Rs.1000-5000	Assesseees	1080	4098	1426	1867
	Tax	0.33	1.74	0.52	630.29
Rs.5000-10000	Assesseees	944	3559	1200	1637
	Tax	0.75	3.86	1.14	1.42
Rs.10000-50000	Assesseees	2944	8833	3235	4452
	Tax	8.03	31.12	10.18	12.93
Rs.50000-1 Lakh	Assesseees	1249	3146	1216	1752
	Tax	9.57	33.27	11.29	14.89
Rs.1 – 5 Lakhs	Assesseees	1904	4649	1880	2980
	Tax	46.87	154.38	56.00	82.23
Rs.5 – 10 Lakhs	Assesseees	436	999	510	727
	Tax	33.29	103.61	46.74	61.47
Rs.10 – 50 Lakhs	Assesseees	428	1117	599	887
	Tax	97.63	347.77	168.77	219.41
Rs.50 - 100 Lakhs	Assesseees	53	164	103	175
	Tax	38.30	171.81	92.81	145.52
Rs.1 – 10 Crores	Assesseees	53	201	130	183
	Tax	176.29	918.63	440.08	601.62
Rs.10 – 20 Crores	Assesseees	4	15	9	9
	Tax	59.24	298.13	139.75	146.09
Rs.20 –30 Crores	Assesseees	0	2	7	3
	Tax	0.00	68.92	230.78	71.98
Rs.30 –40 Crores	Assesseees	1	1	2	4
	Tax	34.87	55.42	91.58	145.79
Rs.40 –50 Crores	Assesseees	0	2	4	2
	Tax	0.00	137.44	457.51	99.72
Rs.50 Crores & above	Assesseees	4	6	0	10
	Tax	2804.85	4646.56	0.00	3784.74
Total	Assesseees	11430	35360	13704	18474
	Tax	3310.05	6972.77	1747.19	5388.47

**20.4 DIVISION-WISE DISTRIBUTION OF VAT ASSESSEES BY
TAX SLABS 2009-10 (Contd.)**

(Assessees in Nos.)

(Tax Rs. in Crores)

<i>Tax Slabs</i>	<i>Assessees/ Tax (VAT)</i>	<i>Trichy</i>	<i>Vellore</i>	<i>Madurai</i>	<i>Tirunel- veli</i>
<i>1</i>	<i>2</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
Below Rs.1000	Assessees	4877	4126	7082	5798
	Tax	0.06	0.05	0.08	0.06
Rs.1000-5000	Assessees	3110	1849	3934	2842
	Tax	1.03	0.80	1.31	0.91
Rs.5000-10000	Assessees	2403	1569	2685	2024
	Tax	2.03	1.71	0.08	2.29
Rs.10000-50000	Assessees	4715	2817	4985	4511
	Tax	12.43	9.31	13.26	11.64
Rs.50000-1 Lakh	Assessees	1191	565	1318	1177
	Tax	10.05	5.98	0.61	11.09
Rs.1 – 5 Lakhs	Assessees	1409	711	1833	1569
	Tax	35.28	22.80	47.49	37.72
Rs.5 – 10 Lakhs	Assessees	255	115	302	280
	Tax	20.89	12.14	25.10	22.55
Rs.10 – 50 Lakhs	Assessees	241	134	291	310
	Tax	60.63	38.62	71.76	75.09
Rs.50 - 100 Lakhs	Assessees	35	17	44	67
	Tax	29.64	16.88	35.68	52.38
Rs.1 – 10 Crores	Assessees	30	16	32	28
	Tax	88.26	66.64	79.31	64.48
Rs.10 – 20 Crores	Assessees	0	1	2	0
	Tax	0.00	15.55	32.79	0.00
Rs.20 –30 Crores	Assessees	1	1	0	0
	Tax	25.38	31.93	0.00	0.00
Rs.30 –40 Crores	Assessees	0	0	0	0
	Tax	0.00	0.00	0.00	0.00
Rs.40 –50 Crores	Assessees	1	1	0	0
	Tax	284.02	260.40	0.00	0.00
Rs.50 Crores & above	Assessees	3	1	0	1
	Tax	0.00	0.00	0.00	178.15
Total	Assessees	18271	11923	22507	18607
	Tax	569.71	482.81	320.17	454.01

**20.4 DIVISION-WISE DISTRIBUTION OF VAT ASSESSEES BY
TAX SLABS 2009-10 (Concl'd.)**

(Assesseees in Nos.) (Tax Rs. in Crores)

<i>Tax Slabs</i>	<i>Assesseees/ Tax</i>	<i>Coimbatore</i>	<i>Salem</i>	<i>State</i>	<i>% to Total</i>
<i>1</i>	<i>2</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>
Below Rs.1000	Assesseees	14453	9476	63879	28.43
	Tax	0.04	0.09	0.58	0.00
Rs.1000-5000	Assesseees	5856	3592	29654	13.21
	Tax	0.51	1.22	9.01	0.00
Rs.5000-10000	Assesseees	4384	2635	23040	10.27
	Tax	1.65	0.99	2.27	18.13
Rs.10000-50000	Assesseees	10837	6094	53423	23.84
	Tax	8.06	17.23	134.18	0.01
Rs.50000-l Lakh	Assesseees	3547	1991	17152	7.65
	Tax	9.37	7.86	16.63	129.98
Rs.1 – 5 Lakhs	Assesseees	5235	2551	24721	11.06
	Tax	35.42	67.73	585.92	0.03
Rs.5 – 10 Lakhs	Assesseees	995	530	5149	2.30
	Tax	21.75	36.89	384.43	0.02
Rs.10 – 50 Lakhs	Assesseees	992	397	5396	2.41
	Tax	64.69	119.15	1263.52	0.06
Rs.50 - 100 Lakhs	Assesseees	135	55	848	0.38
	Tax	29.49	60.00	672.51	0.03
Rs.1 – 10 Crores	Assesseees	85	39	797	0.36
	Tax	55.03	188.62	2678.96	0.13
Rs.10 – 20 Crores	Assesseees	5	2	47	0.02
	Tax	19.36	36.22	747.13	0.04
Rs.20 –30 Crores	Assesseees	1	1	16	0.01
	Tax	7.43	31.68	468.10	0.02
Rs.30 –40 Crores	Assesseees	0	1	9	0.00
	Tax	0.00	0.00	365.94	0.02
Rs.40 –50 Crores	Assesseees	1	0	11	0.00
	Tax	13.80	0	1252.88	0.06
Rs.50 Crores & above	Assesseees	2	0	27	0.01
	Tax	1209.91	0.00	12624.23	0.59
TDS Collection		-	-	142.00	0.01
Total	Assesseees	46527	27364	224168	100.00
	Tax	1474.34	616.00	21335.52	-

TDS : Tax deducted at source

Source: Commercial Taxes Department, Chennai – 5

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND
TAX SLABS 2009-10**

<i>Tax Slabs</i>	<i>Turn over slabs</i>				
	<i>Rs.0 - 3 lakhs</i>	<i>Rs. 3 -4 lakhs</i>	<i>Rs.4 - 5 lakhs</i>	<i>Rs.5 - 10 lakhs</i>	<i>Rs.10 – 25 lakhs</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Below Rs.1000	23591	2443	1983	6706	9132
Rs.1000-5000	9388	2142	1791	6532	4253
Rs.5000-10000	3640	1071	897	2994	9631
Rs.10000-50000	2799	1930	1811	8195	15077
Rs.50000-1 Lakh	181	49	167	1168	4849
Rs.1 Lakh – 5 Lakhs	188	20	28	265	2251
Rs.5 Lakhs – 10 Lakhs	45	4	8	11	25
Rs.10 Lakhs – 50 Lakhs	27	3	4	13	39
Rs.50 Lakhs –100 Lakhs	3	1	1	0	2
Rs. 1 Crore– 10 Crores	0	0	0	0	0
Rs. 10 Crores– 20 Crores	0	0	0	0	0
Rs. 20 Crores– 30 Crores	0	0	0	0	0
Rs. 30 Crores– 40 Crores	0	0	0	0	0
Rs. 40 Crores– 50 Crores	0	0	0	0	0
Rs. 50 Crores & above	0	0	0	0	1
Total	39863	7663	6689	25884	45260
Percentage to Total	17.78	3.42	2.98	11.55	20.19

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND
TAX SLABS 2009-10 (Contd.)**

<i>Tax Slabs</i>	<i>Turn over slabs</i>				
	<i>Rs. 25 – 50 lakhs</i>	<i>Rs. 50 – 75 lakhs</i>	<i>Rs. 75 – 100 lakhs</i>	<i>Rs. 1 - 10 Crores</i>	<i>Rs. 10 – 50 Crores</i>
<i>1</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
Below Rs.1000	6236	3013	1850	7944	819
Rs.1000-5000	2341	970	545	1567	106
Rs.5000-10000	1969	857	496	1345	120
Rs.10000-50000	12358	3353	1800	5625	398
Rs.50000-1 Lakh	4191	1867	1012	3324	305
Rs.1 Lakh – 5 Lakhs	5303	3777	2811	9350	631
Rs.5 Lakhs –10 Lakhs	116	441	377	3667	413
Rs.10 Lakhs - 50 Lakhs	27	13	101	3870	1149
Rs.50 Lakhs –100 Lakhs	3	1	0	228	481
Rs. 1 Crore– 10 Crores	0	0	0	27	333
Rs. 10 Crores– 20 Crores	0	0	0	0	0
Rs. 20 Crores– 30 Crores	0	0	0	0	1
Rs. 30 Crores– 40 Crores	0	0	0	0	0
Rs. 40 Crores– 50 Crores	0	0	0	0	0
Rs. 50 Crores & above	0	0	0	0	0
Total	32543	14293	8992	36946	4755
Percentage to Total	14.52	6.38	4.01	16.48	2.12

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND
TAX SLABS 2009-10 (VAT Act Only) (Contd.)**

<i>Tax Slabs</i>	<i>Turn over slabs</i>			
	<i>Rs.50 - 100 Crores</i>	<i>Rs. 100 –200 Crores</i>	<i>Rs. 200 –300 Crores</i>	<i>Rs. 300 –400 Crores</i>
<i>1</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>
Below Rs.1000	88	42	9	5
Rs.1000-5000	13	3	1	0
Rs.5000-10000	8	6	1	1
Rs.10000-50000	31	15	2	4
Rs.50000-1 Lakh	19	12	3	1
Rs.1 Lakh – 5 Lakhs	52	25	2	4
Rs.5 Lakhs –10 Lakhs	25	9	3	2
Rs.10 Lakhs - 50 Lakhs	98	25	12	10
Rs.50 Lakhs –100 Lakhs	89	21	6	5
Rs. 1 Crore– 10 Crores	219	134	41	14
Rs. 10 Crores– 20 Crores	3	17	4	2
Rs. 20 Crores– 30 Crores	0	3	7	1
Rs. 30 Crores– 40 Crores	0	0	4	3
Rs. 40 Crores– 50 Crores	1	0	0	0
Rs. 50 Crores & above	0	0	0	1
Total	645	310	95	53
Percentage to Total	0.29	0.14	0.04	0.02

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND
TAX SLABS 2009-10 (VAT Act Only) (Concl.)**

<i>Tax Slabs</i>	<i>Turn over slabs</i>			
	<i>Rs.400 – 500 Crores</i>	<i>Rs. 500 Crores & above</i>	<i>Total</i>	<i>% Contri- bution</i>
<i>1</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>
Below Rs.1000	2	15	63878	28.43
Rs.1000-5000	0	1	29654	13.21
Rs.5000-10000	1	2	23040	10.27
Rs.10000-50000	0	27	53423	23.84
Rs.50000-1 Lakh	2	4	17152	7.66
Rs.1 Lakh – 5 Lakhs	2	12	24720	11.06
Rs.5 Lakhs –10 Lakhs	0	4	5149	2.31
Rs.10 Lakhs - 50 Lakhs	3	2	5396	2.42
Rs.50 Lakhs –100 Lakhs	3	5	848	0.38
Rs. 1 Crore– 10 Crores	11	19	797	0.36
Rs. 10 Crores– 20 Crores	4	17	47	0.02
Rs. 20 Crores– 30 Crores	0	4	16	0.01
Rs. 30 Crores– 40 Crores	1	1	9	0.00
Rs. 40 Crores– 50 Crores	1	9	11	0.00
Rs. 50 Crores & above	1	24	27	0.01
Total	31	146	224168	100.00
Percentage to Total	0.01	0.07	100.00	-

Source: Commercial Taxes Department, Chennai – 5

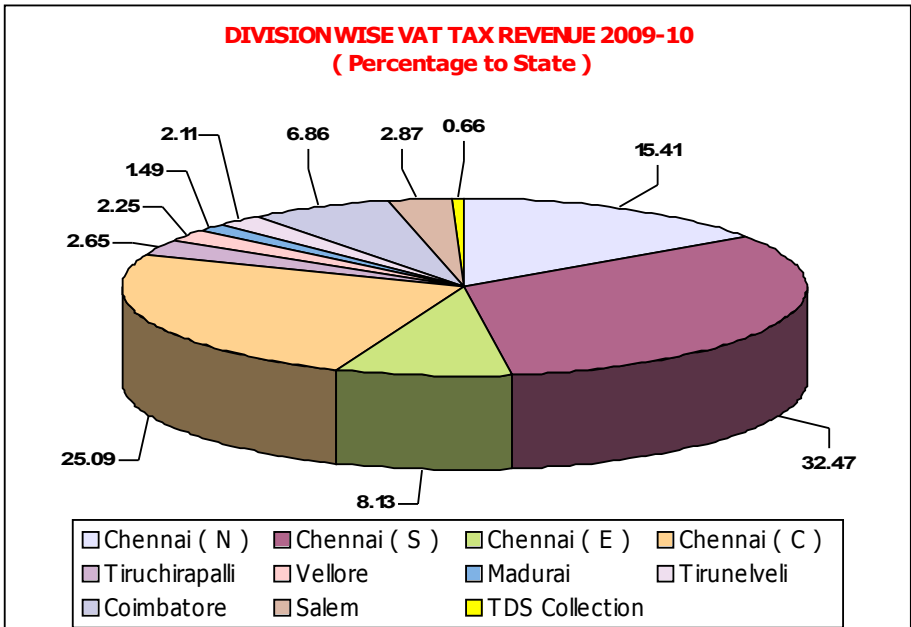
**20.6 DIVISION-WISE NUMBER OF ASSESSEES AND TAX REVENUE
2009-10**

CT Divisions	VALUE ADDED TAX			
	No. of Assesseees	% to State	Tax Revenue (Rs.in crores)	% to State
1	2	3	4	5
Chennai (N) *	11430	5.10	3310.05	15.41
Chennai (S) *	35360	15.77	6972.77	32.47
Chennai (E) *	13704	6.11	1747.19	8.13
Chennai (C) *	19840	8.85	5388.47	25.09
Tiruchirappalli	18271	8.15	569.71	2.65
Vellore	11923	5.32	482.81	2.25
Madurai	22508	10.04	320.17	1.49
Tirunelveli	18607	8.30	454.01	2.11
Coimbatore	45161	20.15	1474.34	6.86
Salem	27364	12.21	616	2.87
TDS Collection	-	-	142	0.66
STATE	224168	100.00	21477.52	100.00

* N : North ; S : South ; E : East ; C : Central

TDS: Tax deducted at source

Chart-2



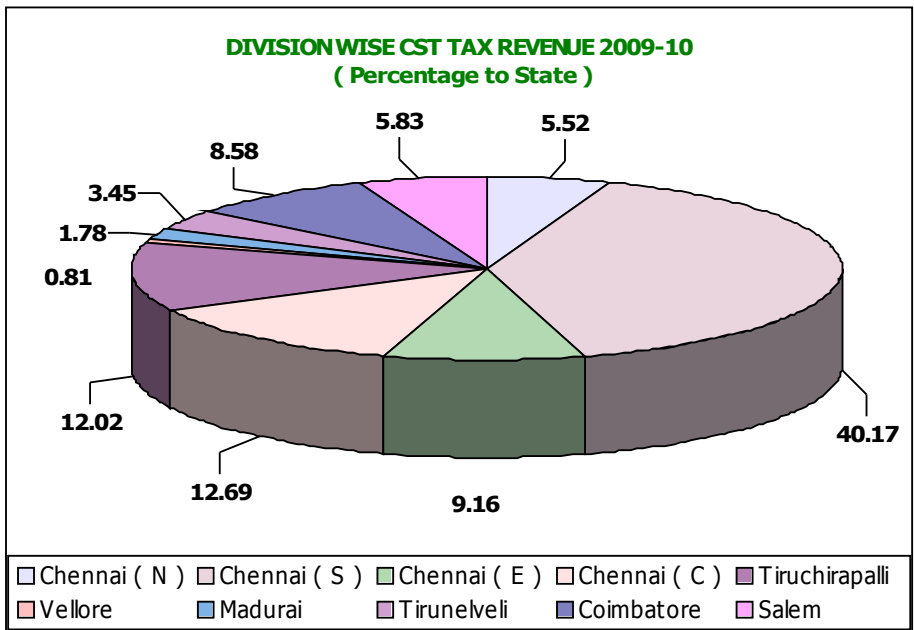
20.6 DIVISION-WISE NUMBER OF ASSESSEES AND TAX REVENUE
2009-10 (Concl.d.)

CT Divisions	CST			
	No. of Assesseees	% to State	Tax Revenue (Rs.in crores)	% to State
1	6	7	8	9
Chennai (N) *	5030	10.94	97.84	5.52
Chennai (S) *	10630	23.11	712.03	40.17
Chennai (E) *	3961	8.61	162.32	9.16
Chennai (C) *	4902	10.66	225.01	12.69
Tiruchirappalli	1061	2.31	213.15	12.02
Vellore	803	1.75	14.3	0.81
Madurai	2409	5.24	31.52	1.78
Tirunelveli	3737	8.13	61.11	3.45
Coimbatore	9841	21.40	152.02	8.58
Salem	3617	7.86	103.35	5.83
STATE	45991	100.00	1772.65	100.00

* N : North ; S : South ; E : East ; C : Central

Source: Special Commissioner and Commissioner of Commercial Taxes Department, Chennai – 5

Chart-3



**20.7 TAX SLAB-WISE ASSESSEES AND
TAX REVENUE UNDER VAT 2009-10**

<i>Tax Slabs</i>	<i>Number of Assesseees</i>	<i>% to Total</i>	<i>Cumulative %</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Below Rs.1000	63878	28.50	28.50
Rs.1000-5000	29654	13.23	41.72
Rs.5000-10000	23040	10.28	52.00
Rs.10000-50000	53423	23.83	75.83
Rs.50000-1 Lakh	17152	7.65	83.49
Rs.1 Lakh – 5 Lakhs	24720	11.03	94.51
Rs.5 Lakhs -10 Lakhs	5149	2.30	96.81
Rs.10 Lakhs -50 Lakhs	5396	2.41	99.22
Rs.50 Lakhs -100 Lakhs	848	0.38	99.60
Rs. 1 Crore– 10 Crores	797	0.36	99.95
Rs. 10 Crores– 20 Crores	47	0.02	99.97
Rs. 20 Crores– 30 Crores	16	0.01	99.98
Rs. 30 Crores– 40 Crores	9	0.00	99.98
Rs. 40 Crores– 50 Crores	11	0.00	99.99
Rs. 50 Crores & above	27	0.01	100.00
TDS Collection	-	-	-
Total	224168	100.00	-

<i>Tax Slabs</i>	<i>Tax Revenue (Rs.in Crores)</i>	<i>% to Total</i>	<i>Cumulative %</i>
<i>1</i>	<i>5</i>	<i>6</i>	<i>7</i>
Below Rs.1000	0.58	0.00	0.00
Rs.1000-5000	9.01	0.04	0.04
Rs.5000-10000	18.13	0.08	0.13
Rs.10000-50000	134.18	0.62	0.75
Rs.50000-1 Lakh	129.98	0.61	1.36
Rs.1 Lakh – 5 Lakhs	585.92	2.73	4.09
Rs.5 Lakhs –10 Lakhs	384.42	1.79	5.88
Rs.10 Lakhs –50 Lakhs	1263.53	5.88	11.76
Rs.50 Lakhs –100 Lakhs	672.51	3.13	14.89
Rs. 1 Crore– 10 Crores	2678.97	12.47	27.36
Rs. 10 Crores– 20 Crores	747.15	3.48	30.84
Rs. 20 Crores– 30 Crores	468.10	2.18	33.02
Rs. 30 Crores– 40 Crores	365.94	1.70	34.73
Rs. 40 Crores– 50 Crores	1252.88	5.83	40.56
Rs. 50 Crores & above	12624.23	58.78	99.34
TDS Collection	142.00	0.66	100.00
Total	21477.52	100.00	-

TDS: Tax deducted at source

Source: Commercial Taxes Department, Chennai – 5