



**COMMERCIAL TAXES AND REGISTRATION
DEPARTMENT**

**MANUAL UNDER
RIGHT TO INFORMATION ACT,
2005**

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

MANUAL UNDER RIGHT TO INFORMATION ACT, 2005

| Sl. No. | Details of Information | Page Numbers |
|----------------|---|---------------------|
| 1. | Introduction | 3-5 |
| 2. | Particulars of organization, functions and duties [Section 4(1)(b)(i)] | 5-38 |
| 3. | Powers and duties of officers and employees [Section 4(1)(b)(ii)] | 38-45 |
| 4. | Procedure followed in decision making process [Section 4(1)(b)(iii)] | 45 |
| 5. | Norms set for the discharge of functions [Section 4(1)(b)(iv)] | 46 |
| 6. | Rules, Regulations, Instructions, Manuals and Records for discharging Functions [Section 4(1)(b)(v)] | 47-49 |
| 7. | A Statement of categories of documents that are held by it for its control [Section 4(1)(b)(vi)] | 50 |
| 8. | A Statement of Boards, Councils, Committees and other bodies constituted as its part information of Boards, Councils, Committees and other bodies related to the Public authority (Section 4 (1) (b)(viii) } | 51-52 |
| 9. | Directory of Officers (Section 4(1)(b)(ix)) | 53-54 |
| 10. | Budget allocation made for Commercial Taxes and Registration Department and the organization under its control [Section 4(1)(b)(xi)] | 55 |
| 11. | Details in respect of the information, available to or held by the Commercial Taxes and Registration Department [Section 4(1)(b)(xiv)] | 55 |
| 12. | Particulars of facilities available to citizens for obtaining information [Section 4(1)(b)(xv)] | 56 |
| 13. | other particulars of Public Information Officers and the Appellate Authorities [Section 4(1)(b)(xvi)] | 56 |

1. INTRODUCTION

1.1. In order to promote transparency and accountability in the working of every public authority and to empower the citizens to secure access to information kept under the control of each public authority, the Government of India have enacted “The Right to Information Act, 2005”, (Central Act 22 of 2005) which came into force on the 15th day of June 2005. In accordance with the provisions of section 4(1)(b) of the said Act, the Commercial Taxes and Registration Department, Government of Tamil Nadu has brought out this manual for information and guidance of the stakeholders and the general public.

1.2 The purpose of this manual is to inform the general public about this Department’s organizational set-up, functions and duties of its officers and employees, records and documents available with this Department.

1.3 This manual is aimed at the public in general and users of the services, of this department and provides information about this Department and the organizations under its administrative control.

1.4 The Commercial Taxes and Registration Department has designated the file under Secretaries as Assistant Public Information Officer under section 5(2) of the Act and Thiru S.Subbaroyan, Deputy Secretary to Government (Commercial Taxes) as its **Public Information Officer** (PIO) for all matters concerning this Department.

1.5 Any person requiring any information under the said Act may contact Deputy Secretary to Government (Commercial Taxes), Commercial Taxes and

Registration Department, Secretariat, Chennai-9. His Office Telephone No. is 044-25672967.

1.6 The procedure and fee structure for getting information are as under:-

(a) Every application for obtaining information under sub-section(1) of section 6 of the Right to Information Act shall be made in writing either in person or by post to the Public Information Officer mentioned in paragraph 1.4 above and must be accompanied by an application fee of Rs.10/- (Rupees ten only) in cash or by affixing court fee stamp or demand draft or banker's cheque payable to the following head of account:-

**“0075.00 Miscellaneous General Services – 800. Other receipts –BK. Collection of fees under Tamil Nadu Right to Information(Fees) Rules 2005”
(DPC 0075 00 800 BK 0006)**

The applicant may also remit the fee under the above head of account through Treasury/Pay and Accounts Office/State Bank of India/Reserve Bank of India and produce the chalan to the Public Information Officer as an evidence for having remitted the fee. (b) For providing information under sub-section(1) of section 7 of the Right to Information Act, the applicant shall pay the fee prescribed below, in any of the modes specified at (a) above:-

- i. Rs.2 (Rupees two only) for each page (in A-4 or A-3 size paper) created or copied;
- ii. Actual charge or cost price of a copy in larger size paper;
- iii. Actual cost or price for samples or models; and

iv. For inspection of records, no fee for the first hour; and a fee of Rs.5/- (Rupees five only) for each fifteen minutes (or fraction thereof) thereafter.

(c) For providing the information under sub-section(5) of section 7 of the Right to Information Act, the applicant shall pay the fee prescribed below, in any of the modes specified at (a) above.

i. For information provided in diskette or floppy, Rs.10/-(Rupees ten only) per diskette or floppy; and ii. For information provided in printed form, the price incurred for such publication.

1.7 Persons below the poverty line are exempted from the payment of fee mentioned in paragraph 1.6 above for seeking information under the Right to Information Act, 2005. The list of persons below poverty line approved by the Gram Panchayat and local bodies will be the basis for claiming this concession. An extract of the list, duly certified, has to be produced to avail this concession.

1.8 The Commercial Taxes and Registration Department has designated Tmt. V.E. Geethalakshmi, Additional Secretary to Government, as Appellate Authority under section 19(1) of the said Act. The Contact Address of the Appellate Authority is given below:-

Additional Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-600 009 Telephone No.044 – 25678701

E-Mail address : ctsec@tn.gov.in.

2. Functions and Duties and The Organisations Under the Control of Commercial Taxes and Registration Department (Under section 4(1)(b)(i) of the Right to Information Act, 2005)

2.1. Objective / purpose of the department:-

The following are the aims and Objects of the Commercial Taxes Department :-

- Effective implementation of the Acts, Rules and other relevant procedures.
- Maximisation of revenue collection and thereby contribute to the efforts of the Government to implement the various welfare and development programmes.
- Providing quality service to dealers and assesseees as well as to trade and industry.

Means

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

- Transparency in administration.
- Promptness and efficiency
- Courtesy and understanding
- Integrity and judiciousness
- Accountability and credibility

Expectations from dealers

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 and renewal of registration.
- Correctness in the maintenance and submission of accounts.
- Promptness in filing of returns by availing the concessions extended by the Government.
- Promptness in payment of taxes.
- Overall compliance of the Tax laws.

In pursuance of the above means and expectations, The Department shall endeavour to

- acknowledge declarations, intimations, applications, returns and all communications on the spot and in any case, 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 where the representation for the same is correct and complete.
- check the accounts produced for final assessment promptly.

The department shall further strive to ensure the following:

- All officers who deal with dealers will carry an Identity Card.
- Information disclosed, both personal and business, will be kept in strict confidence.
- If consignments have to be detained, it will be done only after explaining the reasons for the same. (Sufficient opportunity will be provided before passing any final order).
- Business premises will be inspected only based on the authorisation letter from 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 policies and procedures.
- The Joint Commissioner (Public Relations) in the office of the Special Commissioner and Commissioner of Commercial Taxes, Chepauk, Chennai-5 will be accessible and will provide the required information and procedural details promptly.
- Timely publicity of all changes in the law or procedures will be done.

TOWARDS PROVIDING QUALITY SERVICE

- Dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of application.
- The Certificate of Registration issued is valid for the financial year and is renewable every year or once in five years, as the case may be.
- 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.
- General information regarding the Commercial Taxes Department, the procedure for registration and tax payment and current tax rates of commodities are available in the web site www.tnsalestax.com.
- On application, under section 28-A of the Tamil Nadu General Sales tax Act, 1959, 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 Additional Commissioner (Administration), office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5.
- For receiving complaints and suggestions and information on tax evasion, grievances, an Interactive Voice Recording System has been installed in the chamber of the Commissioner of Commercial Taxes. Information received goes directly to Commissioner of Commercial Taxes' attention. The Phone Number is 044-28520535.
- A Special Committee comprising Secretary to Government, Commercial Taxes Department, Finance Secretary and Commissioner of Commercial Taxes has been constituted under Section 16 (D) to give relief on grounds of gross violation of the Principles of Natural Justice and the provisions of the Act, where the aggrieved person has failed to avail Statutory Appeal remedies in time.
- Right to Information Act is being implemented in the Department and its implementation is being closely watched at the highest level.

Wherever Legislation is necessary to implement the policy decision of the Government, the Commercial Taxes and Registration Department, puts it into

legal shape in the form of a Bill in co-ordination with the Law department. On passage of the Bill by the Legislative Assembly, Commercial Taxes and Registration Department pursues further action till it is published as an Act after assent by the Governor or the President, as the case may be. Where there is urgent need to make law when the Legislative Assembly is not in session and is prorogued, Ordinance is promulgated under Article 213 of the Constitution of India. Further, one of the main roles of Commercial Taxes and Registration Department is advisory in nature, Commercial Taxes and Registration Department offers Legal advice on the issues referred to it by the Heads of departments under the control of this Department viz. Commissioner of Commercial Taxes and Inspector General of Registration. The Commercial Taxes and Registration Department is administering the following Acts :-

Under Commercial Taxes Wing

1. Tamil Nadu General Sales Tax Act, 1959
2. Tamil Nadu Additional Sales Tax Act, 1970
3. Central Sales Tax Act, 1956
4. Tamil Nadu Entertainments Tax Act, 1939
5. Tamil Nadu Betting Tax Act, 1935
6. Tamil Nadu Tax on Luxuries Act, 1981
7. Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990
8. Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.
9. Tamil Nadu Advertisement Tax Act, 1983.

Under Registration Wing.

1. The Indian Stamp Act 1899 (Central Act 2/1899)
2. The Registration Act, 1908 (Central Act 16/1908)
3. The Tamil Nadu Non Trading Companies Act, 1972 (Tamil Nadu Act 16/1972)

4. The Chit Funds Act, 1982 (Central Act 40/1982)
5. The Tamil Nadu Societies Registration Act 1975 (Tamil Nadu Act 27 of 1975)

Acts Partially administered Under registration Wing.

1. The Indian Christian Marriages Act, 1872 (Central Act 15/1872)
2. The Births, Deaths and Marriages Act, 1886 (Central Act 6/1886)
3. The Indian Partnership Act, 1932 (Central Act 9/1932)
4. The Parsi Marriage and Divorce Act, 1932 (Central Act 3/1936)
5. The Special Marriages Act, 1954 (Central Act 43/1954)
6. The Hindu Marriages Act, 1955 (Central Act 25/1955)
7. The Dowry Prohibition Act, 1961 (Central Act 28/1961)
8. The Births and Deaths Act, 1969 (Central Act 18/1969)

2.2 Administrative units.

1. Commissioner of Commercial Taxes
2. Inspector General of Registration

2.3 Commissionerate of Commercial Taxes

ORGANISATION OF THE DEPARTMENT

The administration of the Department is vested with the Special Commissioner and Commissioner of Commercial Taxes. The Special Commissioner is assisted at the Head Quarters by 1 Additional Commissioner (Administration), 5 Joint Commissioners, 5 Deputy Commissioners, 1 Joint Director (Statistics & Research), 4 Assistant Commissioners

Work carried over by the Department by the following Wings:-

Assessment Wing

There are 323 Assessment Circles in the State. The Assessing Officers are under the control and supervision of 40 Territorial Assistant Commissioners at district / zonal level and 10 Deputy Commissioners at the Division level.

Audit Wing

Each Commercial Taxes District has one internal audit party.

Appellate Wing

The first appeal is filed before 20 Appellate Assistant Commissioner and two Appellate Deputy Commissioners in the State. Second Appeal lies with the Sales Tax Appellate Tribunal. The Main Bench of the Tribunal is at Chennai, with one additional bench each in Chennai, Madurai and Coimbatore. These Sales Tax Appellate Tribunals are functioning under the Chairmanship of District Judge.

Enforcement Wing

There are seven Enforcement Wing divisions in the State each headed by a Deputy Commissioner. There is a separate Inter-state Investigation Cell (ISIC) headed by a Deputy Commissioner.

There are ten Assistant Commissioners in the Enforcement Wing with 14 Commercial Tax Officers. Under each Assistant Commissioner and Commercial Tax Officer, there are Groups consisting of Deputy Commercial Tax Officers and Assistant Commercial Tax Officers.

Check Posts

Twenty six border Checkposts and three Internal Checkposts are functioning in the State.

Staff Training Institute

Commercial Taxes Staff Training Institute was started in the year 1982. The objective is to train the departmental personnel, equip them with current upto date information in the matters of taxation under all Acts administered by the Department. In the Computer Centres at Chennai, Madurai and Coimbatore computer training is imparted to all categories of Staff.

Computerisation

In this Department, computerisation was introduced as early as in 1973. Initially the facilities available in Government Data Centre, Guindy were used. In

1988 department's own computer centre was established in Greams Road and the 3 sub-centres at Tiruchy, Madurai and Coimbatore were established in 1994. At present, computerisation at all stages has been extended through out the State in all Commercial Taxes Offices (including Checkposts) through Intranet. Data entries, information are exchanged through this network. With a view to benefit the Public and the traders, information regarding various Acts being implemented by the department, downloadable Forms, Tax rates on various goods, important orders of the Government and Commissioner of Commercial Taxes, Notifications, Circular instructions are posted in website viz. "www.tnsalestax.com"

After introduction of VAT it is proposed to facilitate the traders for e-registration, e-filing of returns, e-payment of tax and to get self assessment orders under e-Governance policy through this website,

Traders Welfare Board

Keeping the interest of the trading community in mind, the Tamil Nadu Traders Welfare Board was constituted by this Government in 1989. At present in order to provide more benefits for the dealers the Traders Welfare Board has been reconstituted under the Chairmanship of Hon'ble Chief Minister of Tamil Nadu and the Minister of Commercial Taxes being the Deputy Chairman. The Official as well as non-official Members are given chapter 7

SAMADHAN SCHEME

The Government have decided to introduce a new Samadhan Scheme which will be available to all dealers who are in arrears of Sales Tax. Necessary legislation indicating details of the scheme will be introduced in the current session.

VALUE ADDED TAX

In our country Value Added Tax system has been introduced by all States except Tamil Nadu, Pondichery and Uttarpradesh.

The manufacturing and trading community of this State have been making repeated representations to the Government for an early decision on introduction of Value Added Tax in this State. After examining the matter thoroughly and after ascertaining the views of the trading community in the pre budget meeting held on 5th July, 2006 with representatives of manufacturers and traders, this Government have decided to introduce the system of Value Added Tax in the State with effect from 1st January 2007.

The objectives of VAT are to simplify tax structure, to create uniform common market within the Country which will bring down prices that would enable Indian producers of goods to reduce costs, face competition from abroad and to increase exports.

VAT will help common people, traders, industries and also the Government. The beneficial features of VAT are as follows:-

Rates of Tax

Under the present tax system, the tax rates are 1%, 4%, 10%, 12%, 12.5%, 16% and 20%. Surcharge at 5% on tax, Additional sales tax and Resale Tax at 1% are also levied. There will be only three rates of 1%, 4% and 12.5% under VAT.

Gold and Silver bullion and Jewellery will be taxed at 1%. Goods and commodities of basic necessities such as medicine and drugs, all agricultural and industrial inputs, capital goods and declared goods will be taxed at 4%. All other items will be taxed at 12.5%.

Levy of Tax

Under the present tax system, tax is levied on inputs at concessional rate of 3% which is not refunded. Manufactured product is taxed at various rates ranging from 4%,10%,12%,16% and 20% at the first point of sale. Resale tax at 1% is collected at second and subsequent sale points. Besides the above levy, the manufacturer has to pay surcharge at 5% on tax and Additional sales tax at 1% to 3% depending upon the turnover in the year. The seller can collect the tax from the buyer and pay to Government. But he cannot collect Additional sales tax. The tax burden under the present system will be more due to the fact that tax is levied on the input tax paid and again resale tax is collected on the entire value of the product.

VAT is payable only on the value added to the product at every point of sale and not on the entire value of the goods. Under VAT there will be no Additional sales tax, surcharge and resale tax. Hence, the tax burden will be less in VAT. Due to the less tax burden it is expected that the prices of goods will fall.

Input Tax Credit (Set-off)

Under present tax system, tax on inputs (raw materials, consumables, etc.) is collected at concessional rate of 3% for use in manufacture. This tax on inputs is not refunded or given set off against tax payable on sale of finished products.

Under VAT, rate of tax on industrial inputs will be at 4%. The manufacturer will be given the facility of deducting the input tax paid by him against the tax payable on sale of finished product.

Similarly, the traders will also be given the facility of deducting the tax paid on their purchases of goods against the tax payable on the sale of the said goods.

- Input tax credit will be given for traders also for purchase of goods meant for resale.

- For all exporters to other countries tax paid within the State will be refunded in full within three months. Units located in Special Economic Zones (SEZ) will be eligible for refund of input tax paid.
- Entry Tax paid on inputs procured from other States will be eligible for tax credit.
- Input tax credit is based on Tax Invoice showing tax separately.
- Tax paid on goods held as closing stock, out of purchases made one year prior to the date of introduction of VAT, will be eligible for tax credit.

Self Assessment under VAT

Under the present tax system, every dealer is assessed to tax by assessing officers of the department after check of accounts, registers, documents and various declaration forms of the dealer.

Under VAT, dealers will file simplified monthly returns showing purchases and sales of goods along with payment of tax after deducting the tax credit. VAT liability will be self-assessed by the dealers themselves in terms of submission of monthly returns after deducting tax credit (set-off).

Assessments will not be made by department officers by check of accounts of the dealers. However, assessments not exceeding 20% randomly selected for an assessment year by the Commissioner of Commercial Taxes will be verified.

Registration as dealer

Under the present tax system, dealer whose annual turnover does not exceed Rs. 3 lakhs is exempted from registration and tax liability.

Under VAT the exemption limit is raised to Rs. 10 lakhs.

Compounding tax for certain category

Under the present tax system, payment of tax at compounding rates is allowed for Works Contract, Hotels and Restaurants which sell food and drinks with annual gross turnover not exceeding Rs.50 lakhs.

The compounding tax payment for Works Contract and Hotels and Restaurants will continue under VAT.

Under VAT, small dealers with annual gross turnover not exceeding Rs. 50 Lakh shall have the option to pay tax at the rate not exceeding 1% as compounding rate. Dealers opting for payment of compounding tax will not be eligible for input tax credit. Tax incentives granted to Industries (Exemptions, Waiver, Deferral etc.) Existing tax incentives like deferral, exemptions and waiver already enjoyed by the industries will be continued in VAT also, till the end of the period of incentive granted.

Goods covered under VAT

All goods (other than Petrol, Diesel, Aviation Turbine Fuel, IMFL and Sugarcane) including declared goods will be covered under VAT and will get benefit of input tax credit.

Goods not covered under VAT

Petrol, Diesel, Aviation Turbine Fuel, Indian Made Foreign Liquor and Sugar cane will not be taxed under VAT. They will be taxed at different rates.

Continuance of Entry Tax

Entry tax will continue. Entry tax paid will be given set-off against VAT payable on sale of the goods.

VAT preparation in Tamil Nadu

As regards preparations to introduce Value Added Tax in this State, a draft Tamil Nadu Value Added Tax Bill has been prepared. It is proposed to introduce the VAT Bill in the current session of the Assembly. Compensation for revenue loss on account of introduction of Value Added Tax. Government has embarked upon extensive welfare programmes for all sections of society. Our Hon'ble Chief Minister has addressed the Union Finance Minister to compensate the revenue loss on account of introduction of VAT.

Phasing out of Central Sales Tax

Tamil Nadu is a major manufacturing State. It is estimated that revenue from the Central Sales Tax may be around Rs. 2000 Crores for the year 2006-2007. The Government of India is considering to reduce the present rate of 4% CST by 1% every year and to phase out CST at the end of fourth year. The Government of India has been requested to compensate the loss of CST revenue.

2.4 Inspectorate General of Registration

Motto : "Maximising the registrants' satisfaction using I.T enabled operations"

Registration Department is one of the oldest departments functioning from the year 1865. It is the third largest revenue earning department to the exchequer. The main objective of the department is to register the instruments of property transactions such as Sale, Gift, Mortgage, Lease, Settlement etc., and to collect stamp duty on them. Computerisation of the department has thrown a whiff of fresh air and has paved way for speedy, transparent and hassle free service, earning the accolades of the public. During the year 2005-06, a sum of Rs.2349 crore has been earned by the Department. In the current year 2006-07, from April 2006 to July 2006 a sum of Rs. 959 crore has been earned, which is 36.77% more than the Rs.701 crore earned in the corresponding period in the previous year (i.e.)April to July 2005.

OBJECT OF REGISTRATION:

The object of Registering a document is to give notice to the world that such a document has been executed. Registration of a document doesn't confer the title over the property mentioned in the document registered, but provides an evidence of such transaction being registered, based on which title over the property could be established.

Services provided to the citizens:

Issue of encumbrance certificate across the counter. Certified copies of documents within 5 minutes. Registration of Hindu marriages solemnized within 15 minutes. Registration of documents within one hour. Registration of societies within one hour. Registration of firms within one hour. Issue of extracts of Births & Deaths within one hour. Monitoring of Chit activities. Solemnisation and registration of special marriages. Issue of extracts of marriages registered under Indian Christian Marriages Act. Registration of marriages under Parsi Marriage & Divorce Act. Delivery of Encumbrance Certificate /Marriage Certificate/ other certified extracts at door step on submission of requests online. Details of Societies registered/chits registered are available on the website.

REGISTRATION OF DOCUMENTS.

To register a document, Before deciding to purchase a property, ascertain the transactions effected in respect of the property proposed to be purchased by getting the encumbrance certificate.

TO GET ENCUMBRANCE CERTIFICATE (EC):

Applications are available free of cost, in Sub-Registrar Office and also available on the website as downloads. Give all the particulars of the property in the application and tender the required fee for getting Encumbrance Certificate across the counter. You can also apply online for Encumbrance Certificate in respect of 300 Sub Registrar offices, Encumbrance Certificate will be delivered at your doorsteps on collection of fee & delivery charges.

GUIDELINE VALUE:

Statewide Guideline values are available on the Website. Guideline value register is also available with the Registering officer

VALUATION OF PROPERTY:

The Website enables you to ascertain the stamp duty / registration fees payable for a particular property transaction.

OR

Ascertain the guideline value of the property and the stamp duty, registration fees etc, to be paid for a document from the Registering officer. Stamp duty rates/Registration fee rates are available in the website.

PAYMENT OF STAMP DUTY:

A list of licensed stamp vendors, is displayed on the Notice Board of every Sub Registrar office. The list is also available on website. They are licensed to sell stamps at the face value. If any extra demand is made, he is liable for criminal prosecution under the Act, besides rendering his license cancelled. The Sub Registrars, Treasuries, and Assistant Superintendent of Stamps, Chennai also sell stamp papers. In Chennai a Stamps Sales Depot is functioning in the campus of Deputy Inspector General of Registration office, Chennai-1. In select 15 offices, franking machines have been installed to facilitate payment of stamp duty. Stamp duty may also be paid in cash or Demand Draft or treasury challan.

DRAFTING OF DEEDS BY:

Executants of the document. Advocates, Licensed Document Writers – Fees has been prescribed by Government. Details available in the Notice Board of Sub Registrar office and in the website. Complaints can be lodged if fees are demanded more than the prescribed rate. Model draft deeds are available with registering officers and on the website. Deeds can be prepared by using by model deeds.

DETAILS TO BE GIVEN IN THE DOCUMENT:

Name and Address of the Executants & Claimants of the document. Consideration received for the sale. Full Details of the property including Building

The executants should sign on each page and two witnesses should also affix signatures at the end of documents. "In respect of sale deeds both seller and buyer should sign the documents and appear before the registering officer for registration of the document." Identity proof shall be given to the registering officer.

PREPARATION OF COPY OF DOCUMENT BY:

Licensed Copywriters. Licensed Typewriting copywriters. Copy of the document should be prepared in the copy sheets sold by the Department at a cost of Re.1/- In computerised offices copy of document need not be furnished.

When to be presented for registration:

Within FOUR Months from the date of execution, the document should be presented. The District Registrar may condone delay upto four months beyond the period of four months from the date of execution. No time limit for executed Wills.

Where to be presented for registration:

In the Sub-Registrar's office under the jurisdiction of which the property is situate,

OR

In the District Registrar's office.

"Documents pertaining to properties in Tamil Nadu, if registered outside the State, have been declared as null and void with effect from 29-3-1997."

PRESENTATION OF DOCUMENTS - REQUIREMENTS.

Executed document. Copy of document in the registration copy form. (In case of 'STAR' office, this is not required). Patta Transfer application with court fee table of Re. 1/- Details of PAN/GIR number of the Seller in case the value of the property stated in the document exceeds Rs.5 lakhs.

OR

Form 60 Statement in case PAN/GIR Number not provided in the document. Registration fees. – by cash or Demand draft. Sub-division fees etc – by cash or Demand draft. You must insist on receipts for all amounts paid. Giving insufficient / incorrect information to avoid payment of higher duty may invite prosecution.

DOCUMENTS OPPOSED TO PUBLIC POLICY.

Documents relating to conveyance of properties belonging to Government, local bodies or religious institutions have been notified as opposed to public policy and hence for registration of such documents, No Objection Certificate is required from the authorities concerned. If the document relates to first conveyance of house site in an unapproved layout, No Objection Certificate from competent authority has to be obtained. In the case of cancellation of sale document the consent of the buyer is essential to register the cancellation deed. In respect of Agricultural land transaction relating to properties in the Revenue Districts of Vellore, Madurai, Thanjavur, Thoothukudi, Coimbatore, Trichy, Karur, Perambalur and Theni, it can be registered only on production of the Patta pass book relating to that property is produced to the Registering officer.

RETURN OF DOCUMENTS Within one hour.

Exceptions: If inspection of land and building is required for arriving at the value of the property - 15 days. For want of required certificates from the parties, at the instance of party. Non-payment of required duty or fee. For want of clarification on the nature of documents - 15 days. Reference u/s 47 A of the Indian Stamp Act or under S.O.744 - within 21 days from the date of presentation.

LAND INSPECTION. WHEN?

Guideline value not available in the register. Change of usage of land from agricultural to house site is suspected.

BUILDING INSPECTION

Giving insufficient/incorrect information to avoid payment of higher duty may invite prosecution. Buildings with value not exceeding Rs.50,000/- are not liable for inspection before registration. However there may be post inspection on random basis. Assessment of value based on PWD schedule of rates. PWD Assistant Executive Engineers attached with Registration Department is entrusted valuation of special type of building and valuation of building exceeds Rs.25 lakhs. Plant

and Machinery will be valued by listed valuers for which the fee prescribed shall be paid.

REGISTRATION AT PRIVATE RESIDENCE:

Sick people, Persons in the jail, Persons exempted from appearance in public place, Court etc., Ladies exempted from appearance in public place by convention. This could be done on an application and payment of additional fees. Before or after office hours.

REGISTRATION ON HOLIDAYS – ONLY IN CASE OF URGENCY

COMPULSORY REGISTRATION:

When? Executant fails to appear for admission of execution of document.

Procedure: Enquiry will be conducted by the registering officer before registering the document. Registration will be refused if the executant denies execution. Registration will be refused if the executant denies execution.

Appeal: Against this refusal order, an appeal may be preferred within 30 days to the District Registrar.

REGISTRATION OF WILL:

Wills can be registered in any registration office. No time limit for presentation to register. Wills can be kept in a sealed cover and deposited with the District Registrar for safe custody. The Person authorized may after the death of the testator, apply with the copy of death certificate for opening the will and get it registered.

CERTIFIED COPIES:

Anybody can apply for, pay the required fee and get certified copy of documents registered like Sale, Exchange, Mortgage etc., Copy of Will registered can be obtained only by the testator. After his demise, anybody can apply and get copy on production of death certificate of the testator. Copy of Power of Attorney document can be given only to the parties to the document. Certified copies may be obtained at doorstep by submitting online application. The required fees will be collected at the time of delivery.

REGISTRATION OF MARRIAGES:

Hindu marriages

Requirements:

Bridegroom/Bride should have completed 21/18 years respectively. Both of them should be Hindus. Marriages solemnized under Hindu customs/ non-customary can be registered. Proof of marriage, age, residence, date of birth etc., Any one of the following may be produced as proof: Wedding card, Recognised Temple receipt, Election Commission Identification Card, Passport, Driving Licence, Ration Card, Birth Certificate, School or College Certificate, Place of Registration.

Any one of the following place should fall within the jurisdiction of the Registering officer. Residence of bride. Residence of bridegroom. Place of Solemnization.

Special marriages:

Requirements:

Marriages solemnized before the Registering officer or in any other form. Bridegroom/Bride should have completed 21/18 years respectively. Any one of the following may be produced as proof:

Election Commission Identification Card, Passport, Driving Licence, Ration Card, Birth Certificate, School or College Certificate, Place of Registration

Any one of the following place should fall within the jurisdiction of the Registering officer. Residence of bride. Residence of bridegroom. Solemnization place.

Notice of intended marriages will be published.

If no objection for the marriage is received within 30 days from the date of notice, marriage will be solemnized /registered. Marriages shall be

solemnized/registered within 3 months from the date of Notice. Otherwise fresh notice should be given.

Indian christian marriage:

Solemnized by Priests, Licencees and Marriage Registrars. Extract of marriages registered by licenced Marriage Registrars, Priests is given in the office of the Inspector General of Registration, Chennai 28.

BIRTH, DEATH CERTIFICATES

Registration of Births & Deaths are done by the Local Bodies concerned. Births and Deaths registers in respect of Villages are preserved in the Sub-Registry Offices concerned. Extracts of Birth or Death from these registers may be obtained on payment of fees.

CHITS:

Citizens are cautioned, before subscribing to a chit, to ascertain whether the chit group is a registered one. Prior sanction order, commencement order are issued across the counter in District Registrar offices.

List of Chit Companies and Chits sanctioned by the Registrars are available on the website <http://www.tnreginet.net>.

You have a duty to pay subscription in time. You have the right to demand the following from the foreman. Registrars' prior sanction for the conduct of chit - for perusal

Copy of bylaws. Participation in the auction and bid for the chit. Receipt of prize amount within 7 days of bid after furnishing the surety required. Receipt of dividend after payment of subscription periodically.

SOCIETIES:

Registration of society is compulsory where the total members are not less than 20 and the average annual Income or Expenditure is not less than Rs.10000/-.

Registration of Society can be done in one hour. Registered societies have certain legal requirements to be fulfilled within the time prescribed. Filing of annual returns. Filing of change of members/members of Committee. Filing of change of place. Filing of Special Resolutions. Filing of Mortgage or charge created over the property of the society. Filing of satisfaction of mortgage or charge so created. If the above mentioned requirements are not fulfilled, the registration is liable to be cancelled. The Funds of the Association/Society can be utilized only for the objects set forth in the Memorandum. If a registered society is not functioning properly, the Government has the right to dissolve the committee and appoint Special Officer to administer the societies. "Details of Registered Societies and their latest status are available on the website."

FIRMS:

Registration of firms having partners not less than two may be done with the District Registrars. In the application for registration, an Advocate or Chartered Accountant shall attest the signature of each partner. Applications for Registration of firms may be submitted through post also. The registered firm shall file an annual declaration to the effect that the firm was in existence during the previous financial year.

KEEPING CITIZENS INFORMED:

The exclusive website <http://www.tnreginet.net> contains the latest information on every aspect of registration department. Notice Board containing all details is displayed in all the Sub Registrar Offices. *Sub Registrars are serving as guide to the registrant public* Suggestion boxes are provided in each Sub Registry office. All District and Zonal officers remain in

office on all working Mondays to redress grievances of the public. A Cell is functioning in the Head Quarter with a Public Relations Officer to redress the grievances of the public. In each registration office, one Senior Assistant has been identified as Public Relations Officer who will answer the queries of registrants. All the certified copies of extracts can be obtained at the doorsteps by submitting a request online. Demand receipt for all kinds of payments made for securing services of the department. Under the "Project STAR" registration offices are being computerised and connected through reginet. An interactive Website www.tnreginet.net is available to serve the needs of citizens. Citizens may mail their queries through the e-mail box available on the website.

WHEN THINGS GO WRONG:

If any one fails to get a proper reply for his query.

OR

delay is caused for any of the time bound services inspite of fulfilling all the requirements of law; he may contact personally or through correspondence, the District Registrar concerned or the Zonal Deputy Inspectors General of Registration, or the Inspector General of Registration at Chennai.

OR

Lodge his complaint in the suggestion box.

OR

e-mail to: igregn@tnreginet.net. *The dedicated network REGINET has enabled online monitoring of services in Sub Registrar offices which are connected through web based model.*

STATUTORY REMEDIES:

When registration of a document is refused, one can file an appeal before the District Registrar concerned within one month.

The District Registrar, on appeal, can condone delay in presentation of document up to a period of 4 months on payment of fine.

If any one is aggrieved by the orders of the District Registrar demanding deficit stamp duty and penalty imposed, he may prefer an appeal before the

Inspector General of Registration, who is the Chief Controlling Revenue Authority.

If the party is not inclined to accept the guideline value maintained in the Registration offices, his document will be referred to the Special Deputy Collector (Stamps) for determination of market value.

If the difference of duty fixed by the Special Deputy Collector(Stamps) is not paid within 2 months from the date of order, 2% interest is chargeable from the date of default.

Appeal against the final order of the Special Deputy Collector (Stamps) may be preferred to Chief Controlling Revenue Authority (Inspector General of Registration) Chennai, 28 within 2 months from the date of order passed by Special Deputy Collector(Stamps).

An appeal provision is also available against the orders of a Collector on the application of refund of spoiled or unused stamps, before the Inspector General of Registration.

Appeal against the orders of Registrar on the cancellation of Registration of a Society, refusal of registration or declaration of society as defunct may be made to the Inspector General of Registration.

For further details – visit us at <http://www.tnreginet.net>

2. ORGANISATIONAL SET UP

The Registration Department is headed by the Inspector General of Registration and the following officials are assisting him in the head office:-

- i. Additional Inspector General of Registration
(Stamps and Registration)
- ii. Additional Inspector General of Registration
(Guidelines)
- iii. Additional Inspector General of Registration
(Intelligence)
- iv. Additional Registrar (Chits & Societies)
- v. Personal Assistant (General)
- vi. Personal Assistant (Chits)

- vii. District Registrar (Guidelines)
- viii. District Registrar (Inspection)
- ix. Accounts Officer

The Inspector General of Registration functions as the Chief Controlling Revenue Authority under the Indian Stamp Act, 1899, Registrar of Chits under the Chit Funds Act, 1982, Registrar under the Tamil Nadu Societies Registration Act, 1975 and Registrar under the Tamil Nadu Non Trading Companies Act, 1972. With a view to effectively administer this huge revenue earning department, the entire State has been divided into 9 Registration Zones and 50 Registration Districts. The details are as below:

Zonal Offices

The nine Registration zones are functioning under the Deputy Inspectors General of Registration with offices at Chennai, Vellore, Cuddalore, Tiruchirappalli, Coimbatore, Madurai, Tirunelveli, Salem and Thanjavur. The functions of the Deputy Inspector General of Registration are administration of the zone, surprise inspection of registration offices in the zone and conducting enquiries. He is the Joint Registrar of Chits under the Chit Funds Act, 1982 and he is also the appellate authority against the order of the Asst. Inspector General of Registration or the District Registrars in respect of appointment of Stamp Vendors.

Regional Offices

There are 5 regional Assistant Inspectors General of Registration at Chennai, Tiruchirappalli, Madurai, Tirunelveli and Coimbatore attached with the Deputy Inspector General of Registration offices concerned. Surprise Inspection of Sub Registrar Offices, enquiries on petitions, test check of the audit work of District Registrar (Audit) are the primary functions of the Assistant Inspectors

General of Registration. They also inspect societies and chits. They are also the appellate authorities in the issue of licenses to Stamp Vendors.

District Level Offices

The State is divided into 50 Registration Districts for the sake of administrative convenience, each headed by a District Registrar (Administration). Twelve registration districts, where volume of workload is heavy and the nature of work is complicated, are manned by Assistant Inspector General of Registration cadre officers. The District Registrars also act as Registrar of Societies, Deputy Registrar of Chits, Registrar of Marriages and Registrar of Firms and they are also the appointing authority for stamp vendors.

Audit Units

In order to check whether the stamp duty has been properly collected on documents and whether the documents are properly classified, 45 Audit units, each headed by a District Registrar is functioning in the Department to conduct cent per cent audit.

Sub Registrar Offices

There are 558 Sub Registrar Offices in the State. In addition to registration of documents, the Sub Registrar acts as the Registrar of Marriages under the Hindu Marriages Act and the Marriage Officer under the Special Marriages Act. The Sub-Registrar also acts as Assistant Registrar under the Chit Funds Act, 1982.

Registration Training Institute, Chennai

The Registration Training Institute is providing training since 1996 to the officers and the staff of the department in order to enrich their functional knowledge on the provisions of the Indian Stamp Act, the Registration Act and other Acts administered by the department. The Institute is headed by a Director

in the cadre of Deputy Inspector General of Registration. Two lecturers, one in the cadre of Assistant Inspector General of Registration and another in the cadre of District Registrar, impart training. The institute also imparts training to staff in STAR (Simplified and Transparent Administration of Registration) & REGiNET - IT initiatives.

FUNCTIONS OF THE INSPECTOR GENERAL OF REGISTRATION

Chief Controlling Revenue Authority (CCRA)

The Inspector General of Registration is the Chief Controlling Revenue Authority (CCRA) under the Indian Stamp Act, 1899 and has the powers of control and revision over the functions of Collectors under the Indian Stamp Act, 1899. He is the appellate authority against the orders of the District Revenue Officer (Stamps) / Special Deputy Collector(Stamps) under section 47(A)(1) of the Indian Stamp Act, 1899. The power of suo motu revision against their orders is also vested with him.

Rationalisation of Guideline values

According to the Indian Stamp Act, 1899, stamp duty is chargeable on the market value of the property under transaction. To have a fair idea about the market value, all the Sub-Registrars have been provided with guideline value registers, which indicate the probable market value, villagewise.

To make the guideline values public, copies of guideline value registers are supplied to Chambers of Commerce, Agriculturist Associations and Village Panchayats. The guideline values for all the areas are also available on the Registration Department web site (<http://www.tnreginet.net>).

Representations received from various quarters revealed that there are a lot of anomalies in the guideline values. To set right this, rationalization of guideline values for the entire State has been taken up and Taluk level Committees, District level Committees and State level Central Valuation

Committee have been formed to accomplish the task. The process of revamping the guideline values is going on and the rationalized guideline values are to be implemented shortly.

Intelligence Cell

During property transactions, if building is also transferred, the value for the building has to be determined and stamp duty has to be collected on the value of the building also. In order to determine the value of the building and the proper stamp duty payable thereon, an Intelligence Cell headed by an Additional Inspector General of Registration and comprising 8 District Registrars, 4 Sub-Registrars and 2 Assistant Executive Engineers is functioning in the department. In order to ensure quick return of documents, all the registering officers have been authorised to take up field inspection for determining the value of building.

Vigilance Cell

A Vigilance Cell consisting of an Assistant Inspector General of Registration and a Sub-Registrar is functioning in the department to conduct enquiries on the complaints received from the public against the personnel of the department on their malpractice.

REVENUE

Registration Department is the third highest revenue earning department in the State, next to Commercial Taxes and Prohibition and Excise Departments. A sum of Rs.2348.64 crore was earned during 2005-06. In the current financial year 2006-07, upto July 2006 a sum of Rs. 959.26 crore has been earned.

DETERMINATION OF MARKET VALUE

According to the Indian Stamp Act, stamp duty has to be collected on the market value of the property which is the subject matter of conveyance. To enable the registering officers to decide on the market value of the properties,

villagewise guideline value registers have been supplied to the registering officers. If the market value of the property has not been truly set-forth in the document presented for registration, such document is referred to the District Revenue Officer(Stamp)/Special Deputy Collector(Stamp) for determination of the market value under section 47A(1) of the Indian Stamp Act. They determine the market value of the property and the proper duty payable thereon. There are 2 District Revenue Officers(Stamps) one at Chennai and another at Coimbatore and 9 Special Deputy Collectors (Stamps) stationed at Tiruchirappalli, Madurai, Salem, Vellore, Cuddalore, Thanjavur, Tirunelveli, Tuticorin and Virudhunagar to determine the market value of the documents referred under section 47A(1).

TRANSFER DUTY COLLECTED ALONG WITH STAMP DUTY

Transfer duty in respect of instruments of sale, exchange, gift, and leases in perpetuity, at the rate of 2% and 1% in respect of Mortgage with possession is collected in addition to stamp duty. In the case of Municipalities and Corporations, out of the amount collected as transfer duty, 5 % is retained as collection charges by the department and the remaining 95% of the transfer duty is allocated to the Corporations and Municipalities concerned. In respect of Special Grade Panchayats and Village Panchayats, 3% is taken as collection charges by this department and 97% is allocated to the Town Panchayats and Village Panchayats concerned.

PROCUREMENT AND SUPPLY OF STAMP PAPERS

Documents are written on Stamp papers. These Stamp papers are printed in the India Security Press at Nasik in Maharashtra and in the Security Printing Press at Hyderabad in Andhra Pradesh. Quarterly indents are prepared and the stamp papers are procured from these presses. The Treasuries and Accounts Department is doing this work. The procured stamp papers are supplied to Stamp vendors through the District Treasuries and Sub-Treasuries for selling them to the Public.

As on 31.3.2006, there are 2754 stamp vendors in the State. The activities of the stamp vendors are periodically checked by the Sub-Registrars/District Registrars by checking their accounts.

All the Sub Registrars act as ex-officio Stamp Vendors. They are also empowered to affix adhesive Stamps on instruments. They are authorized to accept cash under section 41 of the Indian Stamp Act, in lieu of non-judicial stamps without any monetary ceiling in respect of major instruments. Due to this, difficulties in getting Stamp Papers have been reduced. In order to check and detect fake stamp papers, Ultra Violet lamps have been provided to all Sub Registrar Offices.

SECURITY MEASURES

a) Forged documents and certificates pose a threat to the innocent public. In order to differentiate between original and fake documents and certificates, Government have ordered to affix holographic stickers on the registered documents and the certificates issued by the Department.

b) To avoid fraudulent and benami transactions, affixing photographs of the registrants on the documents has been made compulsory and this is implemented in the State with effect from 1.7.2006. This has been widely welcomed by the public.

DOCUMENT WRITERS AND COPY WRITERS

Document writers are appointed to write the documents presented for registration. Examination is conducted on the Indian Stamp Act, 1899 and Registration Act, 1908 and the candidates who pass the exam are given document writer's license. There are three types of licenses viz., State Level, Registration District level and Sub-District level. As on 31.3.2006, there are 9000 licensed document writers.

As per the Indian Registration (filing of true copies) Rules, 1967, every document presented for registration in non-computerised offices has to be accompanied with a copy of the document. Hence to take copies of the document and to take typewritten copies of the document, copy writer's license is issued. As on 31.3.2006, there are 5275 copy writers license holders in the State.

SOCIETIES

The Inspector General of Registration and all District Registrars are the Registrars under the Tamil Nadu Societies Registration Act, 1975 within their jurisdiction. The Inspector General of Registration has power of superintendence over the Registrars and to hear and pass final orders on appeals. There are 1,26,136 Societies registered in the State as on 31.3.2006.

CHITS

Conduct of chits in Tamil Nadu is governed by the Chit Funds Act, 1982 and the Tamil Nadu Chit Fund Rules, 1984. The Inspector General of Registration is the Registrar of Chits. Additional Registrar of Chits in the cadre of Additional Inspector General of Registration and Personal Assistant (Chits) in the cadre of District Registrar assist the Inspector General of Registration in monitoring the activities of Chits.

The Deputy Inspectors General of Registration and District Registrars act as Joint Registrar of Chits and Deputy Registrar of Chits in their respective jurisdiction. In addition, there are 47 Sub Registrars working as Inspector of Chits to attend the work relating to chits in the districts. There are 3 Special Chit Arbitrators for disposal of arbitration cases at Chennai (North), Chennai (South and Central) and Coimbatore.

To protect the innocent public against cheating by unscrupulous Chit conducting entities, Government have issued instructions to have the chit

groups audited at least once in the currency of the chit. The officials of the Registration Department are keeping strict vigil against running unauthorised chits. A "Chit Vigilance Cell" headed by the Additional Registrar of Chits has been formed to detect unauthorised chits and other irregularities in Chennai. The cell is functioning with the Personal Assistant (Chits), Chit Inspectors of Chennai – North, South and Central as members.

PARTNERSHIP FIRMS

All the District Registrars are Registrar of firms under the Indian Partnership Act, 1932. A firm can be registered by filing a statement in Form-I. Any change in the constitution of the firm should also be filed under this Act. The Registrar files the statement after making necessary entries in the Register of Firms. The firms have to compulsorily file declarations of "satisfactory functioning" every year.

There are 4,76,080 registered Firms in the State as on 31-3-2006.

REGISTRATION OF MARRIAGE

a) Hindu Marriage Act,1955

Registration of Marriages already solemnized between Hindus is done under the Hindu Marriage Act, 1955. Extracts of registered marriages are issued by the Sub Registrars. All Sub Registrars are designated as Registrars of Marriages under this Act.

As per the directions of the Supreme Court of India, Government is examining to amend the Tamil Nadu Hindu Marriage Rules suitably to make compulsory registration of all the Hindu marriages.

b) Special Marriages Act, 1954

Marriages of any form are solemnized and registered by Marriage Officers under this Act. All District Registrars and Sub Registrars have been designated as Marriage Officers within their jurisdiction under this Act. Notice of intended marriages has to be filed with the Marriage Officer and on expiry of 30 days, the marriage will be solemnized by the Marriage Officer within 60 days in case of no objection from any quarters.

c) Indian Christian Marriages Act, 1872

Marriages between Indian Christians are solemnised by licencees under the Act and by priests. Extracts of marriages solemnised under this Act are issued at the office of the Inspector General of Registration, Chennai.

E-GOVERNANCE IN REGISTRATION DEPARTMENT

With a view to providing quick service and ensuring transparency by suitably harnessing IT enabled operations in Registration Department, Sub-Registrar Offices and District Registrar Offices are computerized in a phased manner. Out of the 558 Sub-Registrar Offices, 450 offices and all the 50 District Registrar Offices have been computerized, so far. To facilitate faster processing of applications submitted by the public, the Registration department has embarked upon the Project “**STAR**” (**Simplified and Transparent Administration of Registration**), an IT enabled service.

The salient features of the computerised operations include

- Archival of Documents –by scanning and storing on Compact Disc
- Issue of encumbrance certificates including applications submitted online.
- Issue of certified copies of scanned documents
- Preparation of property valuation statement
- Registration of marriages / societies / firms / monitoring chits

- Guideline values and any information relating to registration are published with periodic updation on the website <http://www.tnreginet.net>

Commencement of IT enabled operations has brought a sea change in the functioning of the Registration Department and the following stands testimony to this:

| Activity | Prior to Computerisation | After Computerisation |
|-------------------------------|--------------------------|-----------------------|
| Issue of EC | 8 Days | 5 Minutes |
| Property Valuation | 30 Minutes | 5 Minutes |
| Issue of Certified Copies | 4 Days | 5 Minutes |
| Registration | 4 Days | 60 Minutes |
| Issue of Marriage Certificate | 1 Day | 15 Minutes |

REGINET Services

REGINET is a step towards harnessing the power of IT and Communication technologies by establishing a dedicated network. As a result, the data available in all the computerised offices will be shared and encumbrance certificate of any property can be obtained from any computerized office. This enables the registrants to approach the nearest Sub Registrar Office and avail the services.

A facility for online submission of application for Encumbrance Certificate / copy of registered document/ copies of returns filed by Societies / Chit Companies/ Extract of Hindu Marriages registered has also been introduced. The information submitted by the applicants is processed at the respective offices and the Encumbrance Certificate is kept ready. The applicants can either collect in person directly by paying required fee or the certificate will be delivered

at the doorsteps by private courier /VPP service on collection of fee and delivery charges.

An exclusive website has been launched for ensuring transparency in the registration process, particularly for posting guideline values of all the areas. Besides general information, the website also provides details about registration process and public utility forms and model draft documents as downloads. Latest status of more than one lakh societies can be ascertained by anybody from the site. The web site also provides information about the registered chits, through which public can ascertain whether a particular chit in which they propose to join, is a genuine one.

The future plan of Registration department is to cover the remaining 108 Sub Registrar offices and to extend connectivity across the State, with provision of access to the Revenue records to enable mutations online. The website is also proposed to be improved to include many more public utility value added services through web enabled solutions. The draft proposals submitted by the consultant M/s.Wipro under the NeGAP is under the active consideration of the Government. This proposal include networking of all the registration offices using Tamil Nadu State Wide Area Network(TNSWAN), establishment of data center for Registration Department with State Data Centre (SDC) and capacity building in the Registration Projects.

3. POWERS AND DUTIES OF OFFICERS AND EMPLOYEES (Under Section 4(1)(b)(ii) of the Right to Information Act, 2005)

This Department is headed by the Secretary to Government of Tamil Nadu. The Secretary is the administrative head of the Department and principal adviser to the Minister (Commercial Taxes) and Minister (Backward Classes) on all matters of policy and administration relating to this Department. He is assisted by one Additional Secretary, two Deputy Secretaries, four Under Secretaries, The officers and employees of this Department exercise the administrative and financial powers as laid down in the Secretariat Office Manual and Tamil Nadu

Financial code. The powers and duties of the officers in the Commercial Taxes and Registration Department are indicated below:-

A. Secretary to Government

The Secretary is the head of office. He is responsible for the careful observance of the Business Rules and Secretariat Instructions in the transaction of the business of this department. He exercises general supervision and control over the officers and staff under his control including Additional Secretary, Deputy Secretaries and Under Secretaries and is responsible for ensuring that the members of the staff do the work allotted to them efficiently and expeditiously. Policy matters and all important matters should be dealt with in consultation with the Secretary who will be in over all charge of the Department.

B. Additional Secretary / Deputy Secretary

The Additional Secretary / Deputy Secretary will deal with cases relating to the subjects allotted to them and submit to Secretary such cases as may be specified. They can send cases for orders direct to the Minister with reference to the general directions of the Secretary. The Deputy Secretary also exercises control over the sections placed in her/his charge both in regard to dispatch of business and in regard to discipline.

C. Under Secretaries

The Under Secretaries exercise control over the sections placed in their charge, both in regard to dispatch of business and in regard to discipline. He can sign and convey the orders in the name of Governor of Tamil Nadu involving financial implication after the approval of competent authority has been obtained.

Section Officer

Section Officer is in-charge of a section of a Secretariat Department. He will be assisted by Assistant Section Officers who work under his direction and control. The training of Assistant Section Officers under him is one of his principal functions. He will manage and Co-ordinate the work relation to the section. He

will scrutinize the files submitted by the Assistant Section Officers. He will guide the Assistant Section Officers in all aspect of work and see that they do not waste time and paper on needless noting or correspondence. He will have a keen watch on receipt of tappals and disposals of the same. He will not simply supervise but will undertake himself in dealing the difficult or important papers whenever necessary. He will be responsible for the despatch of all communications of the section and Section Officer should take independent actions on issuing reminders, obtaining or suppling factual information of a non-classified nature. He will ensure proper maintenance of registers, Office orders etc. keeping them up to date. He will ensure the neatness and tidiness of the Section.

Assistant Section Officer

The main duties of Assistant Section Officer in a section is to put up notes, drafts, maintain the Personal Registers and also to assist the Section Officer. He will maintain the Periodical Registers, reference books stock files etc. keeping them up to date. He will act according to the orders and direction of the Section Officer in imparting official duties. He will dispose off the tappals received by him without any delay. He will keep his seat neat and tidy.

Assistant

Assistants are expected to attend the routine work such as comparing, despatching, indexing and docketing of closed papers. They will also maintain the prescribed Periodical Registers and put up reminders.

Typist

Typist will type note and drafts and to fair copy all communication to be despatched.

Private Secretary / Personal Assistant / Personal Clerk

He should keep the officer free from the worries of a routine nature and mailing correspondence, filing papers, making appointments, arranging meetings and collecting information. He should be skilled in human relations. An officer has to depend on his Personal Assistant for routine jobs so as to have more time to

involve himself to the work in which he has specialised. The Personal Assistant should earn the confidence of his officer for being entrusted with confidential and secrete papers. He should be familiar with the persons who come in contact with his officer and to interact as per the directions of the officer. He will perform the liason work between the officer and the subordinates for smooth functioning of the office.

Record Clerk

He will maintain record room, stationary room and all the closed records got stitched. He will perform the work relating to xerox works and roneo copying. He will maintain the record and stationery room very clean and tidy.

Office Assistant

He will clear the files from the sections to officers and vice-versa. He will perform the contingent works entrusted by the officers from time to time.

2.2 List of services being provided by the public authority with a brief write up on them:

Administrative Section/Bills Section

The OP section deals with establishment matters related to the employees of the Commercial Taxes and Registration Department as per the rules framed by the nodal departments, the Personnel and Administrative Reforms Department and Public Department of the Government of Tamil Nadu. As far as the claim of the staff of this department like salary, medical reimbursement, etc. is concerned, there is a separate Bills section looking after all payment due to the staff members and also maintains the Service Registers of the staff.

Budget

Budget Section of this department deals with all Budget/Finance/Assembly related works and reports to Finance Department, Planning, Development and Special Initiatives Department, Legislative Assembly Secretariat, Hon'ble Chief Minister's Secretariat, Assurances Committee and Public Accounts Committee. Besides preparation of Governor's Address, Budget Speech, consolidation of Part – II Schemes, reports on Top Priority Schemes of Chief Minister's

Secretariat, preparation of Annual Plan and Five Year Plan, watching the progress of expenditure on all the schemes of this department, progress of settlement of Accountant General's audit paras/inspection Reports and submission of Reconciliation Certificates/Utilisation Certificates by the Heads of Departments, this section has also been vested with the responsibility of keeping track of issuance of G.O.s on all schemes (Part-I and Part-II), announcements relating to this department made by His Excellency The Governor of Tamil Nadu, the Hon'ble Chief Minister, Minister for Finance and Minister for Social Welfare and consolidation/follow up action on the reports of Standing Finance Committee, Public Accounts Committee, Assurance Committee, Estimate Committee and Committee on petitions of Legislative Assembly. Besides the Administration and Budget Sections, the following sections are dealing with schemes which are implemented by Heads of Departments under the control of the Commercial Taxes and Registration Department apart from looking after respective administrative issues.

| Section | Subjects |
|---------|---|
| A | Establishment matters of ACTO, DCTO, OAs, RCs etc. Disciplinary cases except V.C. |
| | Establishment matters relating to Ministerial staff of CT Department, Compassionate ground appointment etc. |
| B | T.N.G.S.T., VAT, Amendment to Acts |
| | Exemptions and clarification regarding Tamil Nadu General Sales Tax Act, 1959 & VAT |
| C | C.S.T., Entertainment Tax etc. |
| | Entry tax service tax, Luxury Tax, C.T. staff training |
| D | Budget of C.T. Department. and Tax cases relating to Tamil Nadu General Sales Tax Act, 1959. |
| | Waiver, Buildings, Stationeries relating CT Department., Traders, Welfare Board. |
| E | Disciplinary Cases of C.T.Os, D.C.T.Os (Retd.), service matters of C.T.Os, Vigilance cases from O.A. to Commercial Tax Officer. |

| | |
|-------|--|
| | Disciplinary cases and service matters of A.Cs and above, panel, Transfer and postings of A.Cs and above. |
| F | Review of Revenue collections and deferral |
| | Audit matters of C.T. Department. |
| G | Chit appeals relating to Chennai Central, Vellore, Coimbatore, Thanjavur, Kancheepuram, Reorganisation of Sub-Registrar offices, T.N. Chit Corporation. |
| H | Establishment matters of Regn. Department. (State service) including Disciplinary cases. |
| | Establishment matters of subordinate staff of Regn. Dept. |
| J | Stamp duty exemption, Indian Stamp Act 1899 – Guideline Values |
| | Regn. Act, 1908, Audit Paras, P.A.Cs etc. |
| K | Chit appeals of Kanniyakumari, Salem and other Districts not allotted to G Section and A.G. audit relating to Regn. Department Amendment to Chit Fund Act. |
| M | T.N. Societies Registration Act and Rules and allied matters |
| | Establishment matters relating to basic service, sanctioning leave in respect of District Registrar and above, Sanction of further continuous of staff of Registration Department. Matters relating to document writers. |
| OP | All establishment matters of all the staff, pay fixations, Disciplinary matters, Acting arrangements, preparation of panels to S.G. posts, maintaining confidential reports. |
| | Loans and advances, GPF, Contingencies, Part-II schemes, Half-Yearly Business, Budget of CT&R Dept., Telephone bills, stationery, Medical reimbursement bills. |
| U | Miscellaneous matters including secretaries meeting, consolidation of LAQs, CM. Special Cell petitions, Part-II Schemes of Registration Department. Fixation of Rent of the officers in the Registration Department etc. |
| Bills | Drawing and disbursing pay and allowances and other bills for all the Officers and staff of the Commercial Taxes and Registration Department. |

There are four Under Secretaries in this Department to distribution of subjects among the Under Secretaries are detailed below :

Under Secretary to Government (Commercial Taxes)

1. Establishment matters of ACTO, DCTO, OAs, RCs etc. Disciplinary cases except V.C.
2. Establishment matters relating to Ministerial staff of CT Department, Compassionate ground appointment etc.
3. Exemptions and clarification regarding Tamil Nadu General Sales Tax Act, 1959 and Value Added Tax.
4. Disciplinary Cases of C.T.Os, D.C.T.Os (Retd.), service matters of C.T.Os, Vigilance cases from O.A. to Commercial Tax Officer.
5. Budget of C.T. Department. and Tax cases relating to Tamil Nadu General Sales Tax Act, 1959.
6. Waiver, Buildings, Stationeries relating CT Department., Traders, Welfare Board.

Under Secretary to Government (Tax Cases)

1. Central Sales Tax, Entertainment Tax etc.
2. Entry tax, service tax, Luxury Tax, Commercial Tax. staff training
3. Disciplinary Cases of C.T.Os, D.C.T.Os (Retd.), service matters of C.T.Os, Vigilance cases from O.A. to Commercial Tax Officer.
4. Disciplinary cases and service matters of A.Cs and above, panel, Transfer and postings of A.Cs and above.
5. Review of Revenue collections and deferral
6. Audit matters of C.T. Department.

Under Secretary to Government (Registration)

1. Stamp duty exemption, Indian Stamp Act 1899 – Guideline Values
2. Regn. Act, 1908, Audit Paras, P.A.Cs etc.
3. Establishment matters of Regn. Department. (State service) including Disciplinary cases.
4. Establishment matters of subordinate staff of Regn. Dept.
5. T.N. Societies Registration Act and Rules and other Acts.
6. Establishment matters of District Registrar. Sanction of further continuous of staff of Registration Department.

Under Secretary to Government (Office Procedure)

1. All establishment matters of all the staff, pay fixations, Disciplinary matters, Acting arrangements, preparation of panels to S.G. posts, maintaining confidential reports.
2. Loans and advances, GPF, Contingencies, Part-II schemes, Half-Yearly Business, Budget of CT&R Dept., Telephone bills, stationery, Medical reimbursement bills.
3. Drawing and disbursing pay and allowances and other bills for all the Officers and staff of the Commercial Taxes and Registration Department
4. Chit appeals relating to Chennai Central, Vellore, Coimbatore, Thanjavur, Kancheepuram, Reorganisation of Sub-Registrar offices, T.N. Chit Corporation.

Under Secretary to Government (General)

1. Chit appeals of Kanniyakumari, Salem and other Districts not allotted to G Section and A.G. audit relating to Regn. Department Amendment to Chit Fund Act.
2. Miscellaneous matters including secretaries meeting, consolidation of LAQs, CM. Special Cell petitions, Part-II Schemes of Registration Department. Fixation of Rent of the officers in the Registration Department etc.

4. PROCEDURE FOLLOWED IN DECISION MAKING PROCESS

(Under Section 4(1)(b)(iii) of Right to Information Act, 2005)

4.1 The Commercial Taxes and Registration Department, as a part of the Government Secretariat, follows the procedures laid down in the Secretariat Office Manual and the Tamil Nadu Government Business Rules and Secretariat Instructions. Apart from this, the provisions in the Tamil Nadu Financial Code, Tamil Nadu State and Subordinate Services Rules and the Tamil Nadu Government Servants' Conduct Rules, 1973 are also followed wherever applicable. 4.2. The decisions are taken based on the merits of the issues, relative priorities and availability of funds etc. in accordance with the documented

procedures/laid down procedures/defined criteria/rules detailed above. The process of examination is initiated by the Assistant Section Officers and passes through the Section Officer, Under Secretaries and Deputy Secretary /Additional Secretary to the Secretary. If need be, other departments are consulted. In case of matters involving funds, Finance Department is invariably consulted. Wherever the Business Rules require circulation of files to the Ministers or Chief Minister or Governor, orders are obtained in circulation.

4.3. If a reply is required to be made on any representations, the decisions are communicated to the petitioner.

5. NORMS SET FOR THE DISCHARGE OF FUNCTIONS

(Under Section 4(1)(b)(iv) of the Right to Information Act, 2005)

For the discharge of functions allocated to the Commercial Taxes and Registration Department, the provisions contained in the “Secretariat Office Manual” are followed. The day-to-day administrative functioning is governed by a set of various Acts, Rules and Instructions issued by the Government from time to time. Some of the commonly used Acts/Rules/Manuals are as follows:-

- i) Secretariat Office Manual
- ii) The Tamil Nadu Government Business Rules and Secretariat Instructions
- iii) The Tamil Nadu Government Servants Conduct Rules, 1973.
- iv) Tamil Nadu State and Subordinate Services Rules
- v) Fundamental Rules.

6. RULES, REGULATIONS, INSTRUCTIONS, MANUALS AND RECORDS FOR DISCHARGING FUNCTIONS

(Under Section 4(1)(b)(v) of Right to Information Act, 2005)

1. The business in the department is carried out with reference to the provisions contained in the following Rules and Regulations and Manuals.

i) Tamil Nadu Government Business Rules and Secretariat Instructions.

ii) The Tamil Nadu Secretariat Office Manual

iii) Tamil Nadu Budget Manual

iv) Tamil Nadu State and Subordinate Services Rules

v) Tamil Nadu Civil Services (Discipline and Appeal) Rules

vi) Tamil Nadu Government Servants Conduct Rules, 1973

vii) Tamil Nadu Pension Rules

viii) Fundamental Rules

ix) Tamil Nadu Financial Code

x) Tamil Nadu Account Code

xi) Tamil Nadu Treasury Code

2. The details of the above listed Rules, Manuals and Codes are furnished below:-

1. Name of the Rules: Tamil Nadu Government Business Rules and Secretariat Instructions.

Type of the document: These rules describe the manner and procedures in conducting the Business of the Government complying with the provisions of the Constitution of India.

2. Name of the Manual The Tamil Nadu Secretariat Office Manual

Type of the document: The manual describes the system and procedures to be followed in conducting the office work in the departments of Secretariat.

3. Name of the Manual The Tamil Nadu Budget Manual

Type of the document This manual contains the rules framed by the Finance department for the guidance of estimating officers and departments of Secretariat in regard to the budget procedure in general and to the preparation and examination of the annual budget estimates and the subsequent control over expenditure in particular to ensure that it is kept within the authorised grants or appropriation.

4. Name of the document: Tamil Nadu State and Subordinate Services Rules.

Type of the Rules: The rules are made under the proviso to article 309 of the Constitution of India governing the service conditions of members of State and Subordinate Services.

5. Name of the document: Tamil Nadu Civil Services(Discipline & Appeal) Rules.

Type of the Rules; The rules are made under the proviso to article 309 of the Constitution of India in relation to the discipline, penalty and appeal against penalty imposed on the members of civil service of the State.

6. Name of the document: Tamil Nadu Government Servants Conduct Rules.

Type of the Rules: The rules are made under the proviso to article 309 of the Constitution of India in relation to the conduct of the members of civil service of the State in the performance of the duty with integrity and devotion to duty.

7. Name of the document: Tamil Nadu Pension Rules.

Type of the Rules: The rules are made in relation to the pensionary benefits to the members of civil service of the State.

8. Name of the document: Fundamental Rules.

Type of the Rules: The rules are made under the proviso to article 309 of the Constitution of India in relation to the pay, allowances, leave joining time, foreign service etc. of the members of civil service of the State.

9. Name of the document: Tamil Nadu Financial Code. Type of the Code: The Code is published by the Finance Department outlining discipline to be followed in incurring expenditure and procedures to be followed and delegation of powers.

10. Name of the document: Tamil Nadu Account Code.

Type of the Code: The code published by the Finance Department outlines the accounting procedures to be followed by various departments while regulating expenditures.

10. Name of the document: Tamil Nadu Treasury Code.

Type of the Code; The code published by Finance Department outlines the procedures to be followed in regard to preparation of bills and presentation to treasury for payment and accounting procedures incidental thereto.

Commercial Taxes and Registration Department

A statement of categories of documents that are held by it for its control under Section 4(1)(b)(vi) of Right to Information Act, 2005:

| Sl.No. | Category of the document | Name of the document and its introduction in one line | Procedure to obtain the document | Held by / Under control of |
|---------------|---|---|--|--|
| 1. | Policy Note | Contains the Policy pronouncements of the Department for the concerned year. | Application to Public Information Officer. | Commercial Taxes and Registration Department |
| 2. | Important G.O.s www.tn.gov.in | Issued by the Commercial Taxes and Registration Department from time to time. | Application to Public Information Officer. | Commercial Taxes and Registration Department |
| 3. | Citizen Charter | Contains the details of the taxes implemented by the Government. | Application to Public Information Officer. | Commercial Taxes and Registration Department |

A statement of Boards, Councils, Committees and other bodies constituted as its part. Information of Boards, Councils, Committees and other bodies related to the public authority:- (under section 4 (1)(b) viii)

| Name & Address of the affiliated body | Types of affiliated body (Board, Council, Committee, Otherbodies) | Brief introduction of the affiliates body Establish-ment year; Objective / Main activities | Role of the affiliated body (Advisory, Managing executive others) | Structure and Member composition | Head of the Body | Address of main office and its branches | Frequency of meetings | Can public participate in the meetings | Are minutes of the meetings prepared? | Are minutes of the meetings available to the public? If yes please provide information about the procedure to obtain them |
|---------------------------------------|---|--|---|---|---|---|-----------------------|--|---------------------------------------|---|
| Waiver Committee | Committee | To examine the waivers proposals received from the dealers, who have not collected taxes from the consumers due to judicial pronouncement and clarifications issued by the Department. | Executive | (1) Special Commissioner and Commissioner of Commercial Taxes (2) Secretary to Government Commercial Taxes and Registration Department (3) Secretary, Finance Department. | Special Commissioner and Commissioner of Commercial Taxes | Commercial Taxes and Registration Department Secretariat, Chennai-9 | | No | Yes | No |
| Tamil Nadu Traders Welfare Board. | Board | To protect the interest of Trading Community and to provide benefits for them. | Advisory | Hon'ble Chief Minister of Government of Tamil Nadu – Chairman Hon'ble Minister for Commercial Taxes – Deputy Chairman Official Members (for a period of three years from the date of issue of G.O. i.e. 13.11.2006): 1) Secretary, Commercial Taxes and Registration Department 2) Special Commissioner and | Hon'ble Chief Minister | Secretariat, Chennai. | -- | NO | Yes | No. |

| | | | | | | | | | | |
|---|-----------|---|-----------|--|--|--|--|--|--|--|
| | | | | <p>Commissioner of Commercial Taxes 3) Special Secretary, Finance Department. 4) Secretary, Labour and Employment Department. 5) Member Secretary (Official) Chief Executive Officer, Tamil Nadu Trader Welfare Board Non Official Memebrs (for a period of two years from the date of issue of G.O. i.e. 13.11.2006 TVL 1) R.Chokkar, Ex.MLA 2) S.Rathinavel, Madurai. 3) M.Mahendran, Madurai. 4) A.Jeyaseelan. Salem 5) A.A.Satthar, Coimbatore 6) Ganaraj, Trichy 7) M.R.Subramanian, Tirunelveli. 8) A. Anthonysamy, Krishnagiri 9) C.Navamani, Chennai 10) V.P.Mani, Chennai 11) T.Shanmugam, Cuddalore. 12} Mylai.C.Periyasamy, Chennai 13}C.Krishnan, Ambur. 14}C.Krishnasamy,Chennai 15}N.S.Elangovan, Thirupatthur 16}T.K.S.P.A Shanmugamoorthy, Virudhunagar. 17}C.Balasubramaniam, Coimbatore 18)S.Keelaalan, Ooty 19)A.Thangaraj, Chennai 20)A.Dhanam, Iron Merchants Association, Chennai.</p> | | | | | | |
| Monitoring Committee on Value Added Tax | Committee | To monitor the implementation of Value Added Tax System and also to redress the grievances of dealers under Value Added Tax regime. | Executive | <p>Hon'ble Minister for Commercial Taxes – Chairman</p> <p>Official Members G.O.Ms.No.162, CT& R(B1) Dept.dt.13.12.2006): 1) Secretary, Commercial Taxes and Registration Department 2) Secretary, Finance Department. 3) Secretary, Home Department. 4) Special Commissioner and Commissioner of Commercial Taxes</p> | | | | | | |

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|
| | | | | Non Official Members TVL 1) R.Chokkar, Ex.MLA 2) A.Jeyaseelan. Salem 3) S.Rathinavel, Madurai. 4) M.L.Palamalai,IAS (Retd.) | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|

7. DIRECTORY OF OFFICERS

(Under Section 4(1)(b)(ix) of Right to Information Act, 2005)

Designation Phone No. (STD Code-044)

Tvl/Tmt.

1. Secretary to Government - 25672757
2. Additional Secretary to Government – 25678701
3. Deputy Secretary to Government (CT) - 25672967
4. Deputy Secretary to Government (Registration) - 25671471
5. Under Secretary to Government(CT) - 25665763
- 6.. Under Secretary to Government(TC) - 25665589
7. Under Secretary to Government(Registration) - 25665771
8. Under Secretary to Government(OP) 25665574

Commercial Taxes , Ezhilagam, Chepauk, Chennai 600005

(PBX Nos. 28546944 & 28514656)

Email/Website tngst@vsnl.com <http://www.tnsalestax.com>

| <u>Designation</u> | <u>Direct</u> | <u>Extn.</u> |
|-------------------------------------|---------------------|--------------|
| Spl. Commissioner & Commissioner | 28521744 / 28415497 | 21 |
| Joint Commissioner(Admn) | 28520891 | 22 |
| Joint Commissionr (PR) | 28508097 | 24 |
| Deputy Commissioner (GS) | 28551864 | 30 |
| Deputy Commissioner (Legal) | 28546920 | 27 |
| JC(SMR) | 28544690 | 23 |
| JC(Audit) | 28545122 | 28 |
| JC(VAT Cell) | 28514251 | |
| JC(RP) | 28415545 | 26 |
| FA & CAO | 28510080 | 43 |

Inspector General of Registration 100, Santhome High Road, Chennai-600 028
 PBX Nos 24640160, 24942932 & 24643753,
 Email/Website igregn@tn.nic.in <http://registration.tn.nic.in>

| <u>Designation</u> | <u>Direct</u> | <u>Extn.</u> |
|-----------------------------------|-----------------------|--------------|
| Inspector General of Registration | 24643878/ 24957535 | 244 |
| Personal Assistant (General) | 24934820 | 222 |
| District Registrar (G) | 24640822 | 216 |
| Director, Training Institute | 25240145 | |
| DIG, CZ | 25226547 | |
| District Registrar (NC) | 25226548 | |
| Jt.SR-I (NC) | 25266215 | |

8. Budget allocation made for Commercial Taxes and Registration Department and the organisation under its control

(Under Section 4(i)(b)(xi) of Right to Information Act, 2005)

Budget Allocation for 2006-2007– Demand No.10

(Rs. in thousands)

| | | |
|--|---|-----------|
| Secretariat, Commercial Taxes Department | - | 2,06,57 |
| Commissionerate of Commercial Taxes | - | 412,09,76 |
| Sales Tax Appellate Tribunal | - | 1,60,39 |
| Tamil Nadu Taxation Special Tribunal | - | 13 |

Budget Allocation for 2006-2007– Demand No.11

| | | |
|-------------------------|---|-----------|
| Registration Department | - | 112,64,13 |
|-------------------------|---|-----------|

9. Details in respect of the information available to or held by the Commercial Taxes and Registration Department reduced in an electronic form (Under Section 4(1)(b)(xiv) of Right to Information Act, 2005)

The Public can obtain information about the functioning of the Commercial Taxes and Registration Department and its administrative units in the following web sites.

i) Web site of Commercial Taxes and Registration Department www.tn.gov.in

ii) Commissionerate of Commercial Taxes – Email/Website
tngst@vsnl.com <http://www.tnsalestax.com>

iii) Inspector General of Registration Email/Website
igregn@tn.nic.in <http://registration.tn.nic.in>

2) Important G.Os. and Policy Note 2005-06 of Commercial Taxes and Registration Department are available at www.tn.gov.in

VAT related matters in Website : <http://www.tnvat.gov.in>

**10. Particulars of facilities available to citizens for obtaining information
(Under section 4(1)(b)(xv) of Right to Information Act, 2005.)**

The Public can obtain with information through Notice Boards, Newspapers, printed manuals, Web site, Exhibitions and other means of advertising.

**11. DESIGNATION AND OTHER PARTICULARS OF PUBLIC INFORMATION
OFFICERS**

(Under Section 4(1)(b)(xvi) of Right to Information Act, 2005)

Commercial Taxes and Registration Department :

Assistant Public Information Officers

1) Thiru K.Venkatachalam,

Designation : Under Secretary to Government. (Registration)

STD Code-044 Phone No. 25665771 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

2) Thiru D.Neelamegam,

Designation : Under Secretary to Government. (Commercial Taxes)

STD Code-044 Phone No. 25665763 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

3) Thiru R.Sivachidambaram,]

Designation : Under Secretary to Government. (Tax cases)

STD Code-044 Phone No. 25665589 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

4) Thiru M.B.Dattatreylu,

Designation : Under Secretary to Government. (Office Procedure)

STD Code-044 Phone No. 25665574 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

5) Thiru K.Kulandaisamy,

Designation : Under Secretary to Government. (General)

STD Code-044 Phone No. 25665764 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

Public Information Officer:

Thiru S.Subbaroyan, B.A.,B.L.,

Designation : Deputy Secretary to Government (Commercial Taxes)

STD Code-044 Phone No. 25672967 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

E-mail Address : ctsec@tn.gov.in.

Appellate Authority:

Tmt. V.E. Geethalakshmi, B.A.,

Designation : Additional Secretary to Government

STD Code-044 Phone No. 25678701 Fax : 25670106

Office : Commercial Taxes and Registration Department, Secretariat, Chennai-9

E-mail Address : ctsec@tn.gov.in.

M.DEVARAJ
SECRETARY TO GOVERNMENT.