Introduction

The Commercial Taxes Department plays a key role for the development and welfare programs of the State Government, by contributing more than two-thirds of the State’s Own Tax Revenue. The Department constantly strives to improve efficiency in collection of Government revenue, while at the same time this department performs not only the functions of regulating trades and collecting taxes but also looks after the welfare of the traders and has transformed into a trader friendly department.
2. *Trend in Revenue Collection*

Revenue Collection by the department under all the Acts in the past six years is as below:-

(Rs. in crore)

<table>
<thead>
<tr>
<th>Year</th>
<th>Revenue Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-2013</td>
<td>47,884.25</td>
</tr>
<tr>
<td>2013-2014</td>
<td>56,851.87</td>
</tr>
<tr>
<td>2014-2015</td>
<td>60,314.61</td>
</tr>
<tr>
<td>2015-2016</td>
<td>61,709.58</td>
</tr>
<tr>
<td>2016-2017</td>
<td>67,576.77</td>
</tr>
<tr>
<td>2017-2018</td>
<td>73,148.28</td>
</tr>
</tbody>
</table>
The Goods and Services Tax was rolled out throughout the country with effect from 01.07.2017.

The Commercial Taxes Department has collected a revenue of Rs.73,148.28 crore (which includes GST compensation and IGST Settlement Advance) during the year 2017-2018 an excess of Rs.6,958.91 crore over and above the collection of Rs.66,189.37 crore (excluding tax refund) made in the previous year achieving a growth rate of 10.51% over the previous year. This achievement has been possible despite the uncertain conditions in the economy.
### 3. Act-wise Tax Revenue over the past six years

Act-wise tax revenue collection details over the past six years are tabled below:

(Rs. in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tamil Nadu Value Added Tax Act</td>
<td>42,037.87</td>
<td>51,244.97</td>
<td>53,930.47</td>
<td>54,804.54</td>
<td>59,262.00</td>
</tr>
<tr>
<td>2. Central Sales Tax Act</td>
<td>2,903.84</td>
<td>3,116.07</td>
<td>3,811.17</td>
<td>4,037.76</td>
<td>5,125.20</td>
</tr>
<tr>
<td>3. Tamil Nadu General Sales Tax Act</td>
<td>260.52</td>
<td>218.39</td>
<td>195.21</td>
<td>211.12</td>
<td>188.65</td>
</tr>
<tr>
<td>4. Entertainment Tax Act</td>
<td>70.44</td>
<td>68.17</td>
<td>82.97</td>
<td>106.29</td>
<td>85.81</td>
</tr>
<tr>
<td>5. Betting Tax Act</td>
<td>5.58</td>
<td>5.20</td>
<td>5.60</td>
<td>5.65</td>
<td>7.86</td>
</tr>
<tr>
<td>6. Luxury Tax Act</td>
<td>290.14</td>
<td>299.51</td>
<td>319.26</td>
<td>357.03</td>
<td>379.01</td>
</tr>
<tr>
<td>7. Entry Tax Act on Vehicles &amp; Goods</td>
<td>2,315.86</td>
<td>1,899.56</td>
<td>1,969.93</td>
<td>2,187.19</td>
<td>2,258.24</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>47,884.25</strong></td>
<td><strong>56,851.87</strong></td>
<td><strong>60,314.61</strong></td>
<td><strong>61,709.58</strong></td>
<td><strong>67,576.77</strong></td>
</tr>
</tbody>
</table>
Break up details of Tax Collection during 2017-2018

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Non VAT</th>
<th>VAT/Others</th>
<th>SGST</th>
<th>IGST settlement</th>
<th>Advance IGST settlement</th>
<th>Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pre July</strong></td>
<td>15,535.66</td>
<td>7,592.28</td>
<td>7,943.38</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Post July</strong></td>
<td>57,612.62</td>
<td>28,554.90</td>
<td>3,518.80</td>
<td>16,199.93</td>
<td>7,402.99</td>
<td>1,304.00</td>
<td>632.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>73,148.28</td>
<td>36,147.18</td>
<td>11,462.18</td>
<td>16,199.93</td>
<td>7,402.99</td>
<td>1,304.00</td>
<td>632.00</td>
</tr>
</tbody>
</table>

4. **Organisational set up**

The Commercial Taxes department carries out its core function of administering various Commercial Tax enactments and Goods and Services Tax with the help of a well-structured organizational set-up. The Commissioner of Commercial Taxes, the Head of the Department, having headquarters at Chennai is assisted by six Additional Commissioners and one Additional Commissioner (Administration) and other officers.
The Department consists of four wings as below:

4.1 Assessment Wing

There are 334 assessment circles located across the State headed by Assistant Commissioners/Commercial Tax Officers which carry out the core functions of the department such as issuing of registration certificates, levy of tax, collection of tax, receiving of forms etc. These assessment circles are monitored by 40 Territorial Deputy Commissioners at District/Zonal level and by 10 Joint Commissioners at the Divisional level.

Large Tax Payers Units, account for about 60% of the taxes collected by this department, are functioning at Chennai and Coimbatore headed by Joint Commissioner assisted by Deputy Commissioners.
4.2 Audit Wing

Audit is an inherent part of any tax administration. The important functions of Audit are to check the correct payment of taxes, pointing out the errors in the assessments and verification of records relating to issue of refunds and finding irregularities or malpractices in tax accounting, thereby avoiding tax evasion.

Each Commercial Tax District functioning under the Division, has one internal audit party headed by an Assistant Commissioner assisted by a Commercial Tax Officer. These internal audit parties take up regular audit of the assessment circles based on the programme charted out by the Deputy Commissioners of the respective Commercial Tax Districts/Divisions.
4.2.1 Accountant General’s Audit

Annual audit in the assessment circles is a periodic exercise by the Accountant General. Besides, performance audit the Accountant General does thematic study on different activities of the department from time to time. Important audit observations pointed out by the Accountant General are discussed in the joint meetings of the Departmental Audit Committee.

4.3 Appellate Wing

4.3.1 Appeal

The first appeal against the orders passed by any assessing officer upto the rank of Assistant Commissioner, lies before the Appellate Deputy Commissioner concerned and the Appeal against the assessment orders
passed by Deputy Commissioners, lies before the Appellate Joint Commissioners having jurisdiction. Twenty Appellate Deputy Commissioners and two Appellate Joint Commissioners, are functioning in the appellate wing under the control of Tamil Nadu Sales Tax Appellate Tribunal (STAT). In case of appeals filed before the appellate authorities, the department is represented in each appellate forum by a Departmental Representative in the cadre of Assistant Commissioner.

4.3.2 Tamil Nadu Sales Tax Appellate Tribunal

Appeal against the orders of the First Appellate Authority i.e., Appellate Deputy Commissioners or Joint Commissioners, can be made before the Sales Tax Appellate Tribunal (STAT). The Main Bench of STAT is located in Chennai and Additional Benches are located in
Chennai, Madurai and Coimbatore. The STAT is headed by the Chairman, in the rank of a District Judge. An officer belonging to Indian Audit and Accounts Service or Income Tax department or Central Excise department or Customs department or Railway Accounts department or Defence Accounts department or a member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India is nominated as the second member of the Tribunal. A Departmental member in the cadre of an Additional Commissioner is appointed as a member of the Main Bench.

Each Additional Bench of the STAT is constituted by a Judicial Member in
the rank of a Subordinate Judge and an Additional Departmental Member in the cadre of a Joint Commissioner. A State Representative in the cadre of a Joint Commissioner and an Additional State Representative in the cadre of a Deputy Commissioner are departmental representatives, representing the department before the Main Bench and the Additional Benches, respectively.

4.4 Enforcement Wing

4.4.1 Field Enforcement Divisions

This wing consists of eight Enforcement divisions spread across the State and one Inter-State Investigation Cell located in Chennai. All Enforcement divisions and the Inter-State Investigation Cell are headed by Joint
Commissioners. Primary function of Enforcement Wing is to identify and control evasion of tax by making investigation, monitoring the movement of goods, conducting surprise inspections and field audit in the places of business of assessees based on certain parameters.

The proposals evolved on the basis of result of such field audits and surprise inspections are communicated to the assessing authorities concerned for implementation by way of an assessment proceedings.

4.4.2 Inter - State Investigation Cell (ISIC)

Inter-State Investigation Cell (ISIC) is headed by a Joint Commissioner who liaise with officials in other States and obtain data in
relation to suspicious transactions that lead to evasion of tax and causes necessary verification.

Based on the result of such verification, proposals are evolved wherever possible and sent for implementation. In certain cases, Investigation files are opened and sent to concerned Joint Commissioner, Enforcement, for taking further action.

4.4.3 State Business Intelligence Unit

A Business Intelligence Unit has been established in the office of the Commissioner of Commercial Taxes under the direct supervision and control of the Commissioner of Commercial Taxes. This Unit is headed by a Joint Commissioner and consists of four Assistant Commissioners, one Assistant Programmer and
one Statistical Inspector. The State Business Intelligence Unit (SBIU) makes extensive use of Information Technology in analyzing the data received from various external agencies/organisations to detect major tax evasion. Useful reports prepared on the basis of such data analysis are sent to Territorial and Enforcement Wings of the department for taking further action towards curbing tax evasion. In certain cases, investigation files are opened and sent to concerned Joint Commissioner, Enforcement, to conduct surprise inspection/audit of the place of business.

4.4.4 Divisional Business Intelligence Units

Divisional Business Intelligence Unit (DBIU) has been constituted in each Enforcement division under the direct control of
the Joint Commissioner. They undertake investigation activities, collecting information from local authorities/sources within their jurisdiction.

5. **Statistics and Research Cell**

The Statistics and Research Cell at the State Headquarters is headed by the Joint Director of Statistics. Each Commercial Tax Division has a Junior Research Officer to assist Joint Commissioner and each Zone/Commercial Tax District has a Statistical Inspector to assist Deputy Commissioner.

Every Year, the Statistics and Research Cell brings out the following periodical reports/publications:


3. Monthly Report on Revenue analysis of top commodities;

4. Monthly Report on Revenue analysis of list of commodities showing Negative growth rate of revenue during the month;

5. Monthly Report on Revenue analysis of top dealers ;

6. Monthly Report on List of dealers showing Negative growth during the month;


9. Commercial Taxes Department-“Annual Report on Selected Indicators”;

The need for this cell will be reassessed after reorganization of the Commercial Taxes offices.

6. Commercial Tax Staff Training Institute

The Commercial Tax Staff Training Institute, Chennai established in 1982 is the apex training organization for the officers and staff of the Commercial Taxes Department. In this Institute, ‘In-service training’ and ‘Refresher training’ are imparted to the directly recruited and other staff, respectively at various levels. Training Institutes also function at Coimbatore,
Salem, Vellore, Trichy, Madurai and Tirunelveli headed by the respective territorial Joint Commissioners.

As the Goods and Service Tax Act, has been implemented, all the officers and staff of the department have been imparted training under the Goods and Services Tax Act and Rules, Computer training on GST, training on latest amendments, notification and circulars under GST have also been imparted to the trainees. This training includes e-way bill to all the officers and staff from the cadre of Joint Commissioner to Junior Assistants.

The following Special training classes are also organized from the year 2015-2016 onwards along with regular training:-

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- Imparting management training to the Deputy and Joint Commissioners at the Indian Institute of Management.
- Imparting soft skill training to the Direct recruit Assistant Commissioners as a part of the In-service training programme at Anna Institute of Management for three days.

In the regular refresher training and In-service training, special sessions like Yoga, Personality Development and Time Management are imparted to improve the leadership qualities and for effective management of time.

By imparting training to the staff and officials of the department, this institute endeavor to enhance the existing skills and learn new ones, ensuring that the Department can continue to deliver quality public service.
By triggering the passion for learning and interest in honing the leadership skills, the institute aims to accomplish the human resource capacity building in the department, a continuous voluntary process, with a goal to achieve a transparent, responsible, responsive, public friendly and efficient tax administration.

The Institute aims to cultivate the values such as continuous Learning, team work, quality public service, demonstrating high standards of ethical conduct, honesty, openness and trust as foundation of good governance among the trainees.
7. Acts Administered by the Department

Commercial Taxes Department administered the following Tax enactments till 30.06.2017:-

1. Tamil Nadu Value Added Tax Act, 2006 – except six commodities finding place in serial number 54 of State List of the Seventh Schedule to the Constitution of India)

2. Tamil Nadu General Sales Tax Act, 1959

3. Tamil Nadu Additional Sales Tax Act, 1970

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
10. Central Sales Tax Act, 1956

Further, the Commercial Taxes Department is administering the following Tax enactments with effect from 01.07.2017.

1. Tamil Nadu Value Added Tax Act, 2006, Central Sales tax Act, 1956 (only for the six commodities that find place in Serial Number 54 of State List of the Seventh Schedule to the Constitution of India)

2. Tamil Nadu Goods and Services Tax Act, 2017

8. Administrative Cost

Cost efficiency of Tax administration by Commercial Taxes Department has been improved over the years. Administrative cost of
Commercial Tax collection has never crossed even 1% of the total tax receipts in a year.

9. **Goods and Services Tax (GST)**

9.1 **Goods and Services Tax**

Goods and Services Tax (GST) has been introduced across the country, including Tamil Nadu, with effect from 1\textsuperscript{st} July, 2017. This is a landmark in the field of indirect tax reform. GST has been introduced by subsuming a large number of Central and State indirect taxes into a single tax, preventing cascading effect and paving way for a common national market. The biggest advantage for the consumer is reduction in prices due to rationalization of taxes, uninterrupted flow of Input Tax Credit and streamlining of the logistics. A major aim of GST is to make Indian products competitive in the domestic and international markets and give an
impetus to economic growth. Abolition of checkposts has facilitated a hassle free movement of goods across the country. From the administrative view, GST is a transparent and self-policing tax regime.

9.2 Goods and Services Tax Council

Post-implementation of GST, the GST Council has resolved various issues relating to transitional provisions, rationalization of rates of tax and job works in relation to various sectors, grant of extension of due dates for furnishing of certain statutory returns on the common portal, waiver of late fee payable, removal of technical glitches of GSTN (Good and Service Tax Network), and postponing the effective date for Tax Deduction at Source (TDS), Tax Collection at Source (TCS) and Reverse Charge Mechanism
(RCM). Based on the recommendations by the GST Council, various Notifications, Circulars, and Clarifications are being issued under GST. Further, amendments are being made under GST Rules. To give relief to small tax payers, based on the recommendation of the GST Council, the aggregate turnover threshold under Composition Scheme has been increased from Rs.75 lakhs to Rs.1 crore by amending the GST Act. The GST Council has also constituted various Committees comprising Ministers of States to look into the grievances of the stakeholders including simplification of returns filing under GST. All these ameliorative measures have considerably helped in stabilizing the new tax regime, “One Nation, One Tax”.

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9.3 Screening Committee on Anti-profiteering, Authority for Advance Ruling and Appellate Authority for Advance Ruling

In order to ensure that businesses pass on the benefit of reduced tax incidence on goods or services or both to the consumers by way of commensurate reduction in prices under the Goods and Services Tax regime, a State Level Screening Committee on Anti-profiteering for the State of Tamil Nadu has been constituted. Further, in order to enable tax payers to seek a binding clarity on taxation, the Tamil Nadu Authority for Advance Ruling and Appellate Authority for Advance Ruling are functioning.
9.4 Distribution of tax payers

In the previous Value Added Tax regime, the tax payers had to face both the Central and State tax authorities and were subjected to compliance requirements under several Central and State Laws. However, under Goods and Services Tax, dealers are required to face only one authority and comply with one law. The compliance burden has therefore been reduced to a very large extent due to cross-empowerment between the Central and the State tax administrations. The massive exercise of division of taxpayers between the Central and the State tax administrations in our State has been recently concluded.
9.5 Rates of Goods and Services Tax

Under Goods and Services Tax Act, about

- 163 goods and 97 services are fully exempted from tax.
- 263 goods brought under reduced rate of tax at 5%.
- 256 goods are kept under 12% rate of tax.
- 607 goods are kept under 18% rate of tax.
- 48 goods are kept at highest rate of tax at 28%.
- To compensate of the loss of revenue to State due to implementation of Goods and Services Tax, compensation Cess is levied on certain goods taxable at 28%.
- Apart from this, 18 goods relating to precious stones, gold, silver and platinum are kept under 3% rate of tax.
• 3 goods relating to Diamond and precious stones are kept under 0.125% rate of tax.

• Provision is made to registered traders and manufacturers, whose taxable turnover is up to Rupees One crore, to pay tax at compounding rate of tax at 1%.

• Tax is levied on imported and inter-state supply of Goods and Services under the Integrated Goods and Services Tax Act.

Every year, the Government organizes pre-budget meeting at the State level in which representatives of Trade and Industry Associations across the State, participate and offer their suggestions regarding taxation. Any modification on rate of tax of goods and services shall be made by the Union and State Governments based on the recommendations of the Goods and Services Tax Council only.
84 specific requests received from the various representatives of Trade and Industry Associations in Tamil Nadu, were placed before the GST Council and it considered favourably 38 requests relating to various goods and services. In the ensuing meetings of the GST Council, the remaining 46 requests and any request in future from the stakeholders, including trade and industry, would be taken up for consideration.

9.6 e-Way Bill

e-Way Bill system under the GST Regime would replace the Way Bill system which was in vogue under the VAT Regime for movement of goods. With effect from 01.04.2018 e-Way Bill is required to be generated for inter-State movement of goods of value more than Rs.50,000/- and with effect from 02.06.2018 it
is required for movement of Goods of value more than Rs.1 lakh. Unlike the Way Bill under the VAT Regime which was a physical document, e-Way Bill is an electronic document generated on the GST portal evidencing movement of goods.

10. Traders Welfare

10.1 Traders Welfare Board

10.1.1 Activities

Tamil Nadu Traders Welfare Board was constituted for implementing several welfare schemes for the traders. The corpus fund has been raised from Rs.5 crore to Rs.10 crore with effect from 25.01.2017. As on date, the number of members is 46,873.
10.1.2 Renewal of membership fee

The annual renewal of membership fee has been exempted and provision has been made to small dealers, who are doing business by obtaining necessary license from the concerned local bodies, to become a member of the Board, even in cases either they are not registered under the Tamil Nadu Value Added Tax Act, 2006 or not covered under professional tax.

10.1.3 Welfare Schemes

Various welfare schemes viz., family assistance, medical assistance, fire accident assistance and educational assistance for having secured higher marks, etc., are being provided by the Traders Welfare Board to their members.
and their families on production of necessary certificates. As on date, financial assistances have been provided to 544 members at a value of Rs.119.77 lakhs.

11. **Computerisation**

11.1 **Total Solution Project**

Total Solution Project of the Commercial Taxes Department with GST compatibility at a cost of Rs.230.95 crore was implemented.

The prime objectives of the Project are:

- Improve service delivery for the dealers through
  - a) Providing anytime anywhere access to Services
b) Providing service in a lesser turnaround time and minimal physical interaction with the Department

c) Increased channels for service delivery

d) Transparency in service delivery

- Support the Department in achieving its goal of enhanced revenue collection through

a) improving the System aided decision making in core Tax processes

b) augmenting revenue collection in collaboration with other Government departments involving in tax collection.

c) Simplification and streamlining of the procedures of the Department and reduction of cumbersome, time-consuming and non-value adding activities of the Department so that the staff can concentrate their time on core activities

d) Enhanced Analytics and reporting capabilities and business intelligence for system aided decision making.
Due to the implementation of Goods and Services Tax Act, 2017, registered dealers who are dealing with six commodities that are kept outside the purview of the Goods and Service Tax Act are utilizing the following online services provided through the portal https://ctd.tn.gov.in. :-

1. Filing of Monthly Returns
2. E-payment of taxes (online and offline)
3. Online generation of Forms JJ, KK, LL and MM
4. Assessment and Recovery
5. Filing of Form–W for Refund
6. Online generation of statutory forms including ‘C’ and ‘F’ Forms
11.2 Other online Services

The following facilities / services are available in the website https://ctd.tn.gov.in, for the mercantile public:-

- Viewing and downloading of the Acts & Rules, Forms, Circulars, Clarifications, Government Orders and Notifications issued then and there
- The facility to view dealer payment history and profile (Dealer’s Ledger) by logging into the system.
- On-line search facility to know the rate of tax and commodity code.
- On-line search facility of the details of dealers by entering their TIN or Name.
- Separate icon has been provided for GST with updates useful for all the dealers.
11.3 Intranet facilities to the Department

1. All the works in the Assessment Circle relating to the dealers are done through backend business software developed by Tvl.TCS (Tata Consultancy Service) with proper work flow in the backend business system.

2. Digital Signature Certificate has been provided to all the officials in the Assessment Circle from DCTO cadre and above, for generating the digitally signed TIN Registration Certificate and all other works related to dealers.

3. Assessment orders are provided to the dealers through online services.
4. All the Statistical reports have been generated through online.

5. Tax Revenue reports based on online and offline payment of taxes also been generated through online.

11.4 Implementation of GST

11.4.1 Dealers migration to GST Portal

The Goods and Services Tax has been implemented throughout the country. As part of this exercise, all existing dealers under TNVAT have to be migrated to the GST portal. Special camps have been set up in all places to help the dealers for smooth migration from the existing registration to the GST Portal. The dealers have been provided with the facility to upload the JSON (Java Script Object Notation) file to the GST
portal which has the registration details of the dealers.

So far, 5,83,018 dealers have been registered under the GST portal.

11.4.2 Registration of new tax payers through the GST portal

Registrations of new tax payers under GST are being done through the GST portal. The tax payers can apply for Registration and obtain Registration Certificates without visiting the offices. As on 31.03.2018, 3,12,517 tax payers of our State have got their GSTIN Registration through the GST portal.

At present about 8,95,535 tax payers (as on 31.03.2018) who are registered in the GST portal, avail the e-services provided therein.
11.4.3 GST Return filing

Though various returns under the GST are filed in GSTN, the same are also being brought into Commercial Taxes Department back office site through Application Programming Interface (API) provided by GSTN. At an average of 5.90 lakhs tax payers per month, are filing GSTR 3B with the payment of tax.

11.4.4 Data Retrieval Lab

The Data Retrieval Lab has been established which enables the Department to detect the IT enabled evasion and different kinds of sophisticated trade malpractices by processing the data seized from the place of business of dealers, which have been stored in different electronic storage devices and deciphering the suppressed transactions.
Data from the electronic storage devices like Hard disks, seized from dealer premises have been retrieved and processed in the Lab. Training on the data retrieval has also been given to the Department officials.

12. **Infrastructure and Amenities**

12.1 **Construction of own buildings for Commercial Tax offices**

The policy of the Government is to provide better facilities to the staff and visiting traders and to provide good working environment. Therefore, it has been decided to construct own buildings for the Commercial Tax Offices functioning in private buildings and accordingly, sanctions were accorded for construction of 25 buildings for the Commercial Tax Offices in various locations at an estimated
total cost of Rs.117.34 crore. Out of which, 17 buildings at an estimated cost of Rs.22.03 crore have been completed and the offices are functioning now. Remaining 8 buildings are under construction at an estimated cost of Rs.95.31 crores in various locations. In North Chennai, the construction work of an integrated complex at an estimated cost of Rs.25.25 crore is nearing completion and in Krishnagiri the construction of a Commercial Tax Building at an estimated cost of Rs. 1.41 crore has been completed recently.
12.2 Additional Fund for Building Maintenance

The Government sanctioned a sum of Rs.5.20 crore for carrying out the maintenance through Public Works Department and for providing furniture through TANSI in various Commercial Tax Offices housed in Government buildings. At present, the works have been completed and the offices are functioning in good working environment.

Apart from this, during 2017-18, installation work of CCTV cameras in 10 Commercial Taxes Office buildings at an estimated cost of Rs.129.07 lakhs is in progress.
13. **Re-organisation of Administrative setup.**

Following the implementation of the Goods and Services Tax Act, 2017, the entire organizational set up of the department will be re-structured territorially and functionally based on the division of tax payers between the Centre and State.

14. **Right to Information Act, 2005**

The Commercial Taxes Department with fairly large amount of direct interaction with the merchantile public, ensures that the activities of the Department are conducted in a simple and transparent manner. Towards this objective, the Department gives special importance to all the petitions received under the Right to Information Act, 2005 from general and merchantile public.
and replies are sent promptly to the applicants in all the petitions. During the year 2017, 1147 petitions were received under this Act. Out of them, reply was given in respect of 1124 petitions. A sum of Rs.13,047/- has been collected in this regard.

K.C. VEERAMANI
MINISTER FOR COMMERCIAL TAXES