

**Circular No.5/2017**  
**Q4 / 1737 /2017**

Office of the Additional Chief Secretary/  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai – 600 005.

Dated: 25.04.2017

**Dr.C. Chandramouli, I.A.S.,**  
**Additional Chief Secretary/Commissioner of**  
**Commercial Taxes**  
**Chepauk, Chennai – 600 005.**

<b>Sub:</b>	Tamil Nadu Value Added Tax Act, 2006 – usage of online generated forms to be accompanied for transport of goods – Certain instructions – Regarding.
<b>Ref:</b>	G.O.Ms.No.130, Commercial Taxes and Registration (B1) Department, dated 29.12.2016.

In the process of total computerization of the department, facility to generate online Form-JJ, Form-KK, Form-LL and Form-MM were provided in the department website. Subsequently, on representation from Traders Associations and Chamber of Commerce, certain amendments were carried out in the Tamil Nadu Value Added Tax Rules, 2007 by G.O.Ms.No. 130, Commercial Taxes and Registration (B1) Department, dated 29.12.2016.

2. Now, many Dealers Associations and Chamber of Commerce have sought clarification on the usage of online generated Forms to be accompanied with the goods when they are transported for different purposes.

3. Accordingly, the mandatory circumstances in which the online generated Form-JJ, Form-KK, Form-LL and Form- MM to be accompanied with the goods are described below:

<b>Document</b>	<b>Mandatory Circumstances</b>	<b>Relevant Section / Rule under TNVAT Act,2006 / TNVAT Rules,2007</b>
Sale invoice	➤ For all sales	Sec 69
Delivery Note in online generated <b>Form-JJ</b>	➤ Transport of goods not accompanied with sale invoice ➤ Movement of goods specified under section 67.A of TNVAT Act into the state from outside ➤ Online Form need not be generated for all exempted goods whatever be the value and taxable goods valuing Rs. 50,000 and below. Alternatively	Sec 69  Rule15(18)(a)(v)  3 <sup>rd</sup> proviso to clause(a) in sub-rule(3) of Rule 15.

	<p>self-printed form should be used.</p> <ul style="list-style-type: none"> <li>➤ Print out need not be carried. Unique ID generated and sent to mobile can be shown to checking officials.</li> <li>➤ No need to generate Form -JJ if goods accompanied with online Form LL</li> </ul>	<p>1<sup>st</sup> proviso to clause(a) in sub-rule (3) of Rule 15.</p> <p>2<sup>nd</sup> proviso to clause(a) in sub-rule(3) of Rule 15.</p>
<b>Form-KK</b>	<ul style="list-style-type: none"> <li>➤ Transport of goods for export or cleared after import</li> <li>➤ Generated by the Clearing and Forwarding agent</li> <li>➤ Need to generate Form JJ in the case of Goods directly moved by the dealer situated in the state.</li> <li>➤ Form -LL should be generated if applicable.</li> <li>➤ For goods moved into the state from outside Form KK or export sale invoice along with a letter from exporter on export details.</li> </ul>	<p>Rule 15(14)(a)</p> <p>Rule 15(14)(a)</p> <p>Rule 15(14)(a)</p> <p>Rule 15(14)(c) &amp; Rule15(17)</p> <p>sub-clause(iii) in clause(b) in sub-rule(14) of Rule 15.</p>
<b>Form-LL</b>	<ul style="list-style-type: none"> <li>➤ For movement of 6<sup>th</sup> schedule goods.</li> <li>➤ Generated by Seller/ Consignor/ Transferor/ Clearing and Forwarding Agent.</li> <li>➤ Hard copy is essential. Print out need to be carried.</li> </ul>	<p>Section 70(2) Rule 15(17)</p> <p>Section 70(2) Rule 15(17) Section 70(2)(b) Rule 15(17)</p>
<b>Form -MM</b>	<ul style="list-style-type: none"> <li>➤ Transport of goods by transporter</li> <li>➤ No need to generate Form -MM if goods accompanied with online Form- JJ or Form-LL</li> <li>➤ Online Form need not be generated for all exempted goods whatever be the value and taxable goods valuing Rs.50,000 and below.</li> <li>➤ Print out need not be carried. Unique ID generated and sent to mobile can be shown to checking officials.</li> </ul>	<p>Rule 15(18)</p> <p>4<sup>th</sup> proviso to clause(a) in sub-rule(3) of Rule(15)</p> <p>4<sup>th</sup> proviso to clause(a) in sub-rule(3) of Rule(15)</p> <p>1<sup>st</sup> proviso to clause(a) in sub-rule(3) of Rule(15)</p>

The officers concerned are instructed to follow the above procedures.  
The receipt of the circular may be acknowledged by return post.

Sd/- C. Chandramouli  
Additional Chief Secretary/  
Commissioner of Commercial Taxes

**To**  
All the Joint Commissioners (CT),  
Territorial and Enforcement.

**Copy to:**

1. All the Additional Commissioners (CT), O/o the ACS/CCT, Chennai-5.
2. The Director, Commercial Tax Staff Training Institute, Chennai-6.
3. The Joint Commissioner (CT), (Computer System), Chennai-6 for uploading in the Commercial Taxes Departmental website.
4. The Madras Hardware (Sundry) & Paint Merchants' Association, No.77/108, Nyniappa Street, Chennai-3.
5. The South India Iron & Hardware Merchants Association, No.54, Sembudoss Street, Chennai-1.
6. Tamilnadu Small & Tiny Industries Association, No.10, GST Road, Guindy, Chennai-32.

/Forwarded by order/

*25/4/17*  
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Deputy Commissioner(SMR)(FAC)

*25.4.2017*  
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