

Circular No.15/2016.

Acts Cell-III/30916/2016

Office of the Additional Chief Secretary /
Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

Dated 16.11.2016.

CIRCULAR

Sub: Tamil Nadu Value Added Tax Act, 2006 –
e-C Tax – Filing of Audit Report through
online Form WW – certain instructions –
Regarding.

As per Section 63-A of the Tamil Nadu Value Added Tax Act,2006, every registered dealer whose total turnover including zero-rate sale and sale in the course of inter-state trade or commerce in a year, exceeds one crore rupees shall get his accounts in respect of that year, audited by an Accountant and submit a report of such audit in the prescribed form, duly signed and verified by the Accountant, to the assessing authority, within such period as may be prescribed.

2. As per Rule 16-A of the Tamil Nadu Value Added Tax Rules,2007, every registered dealer liable to get his account audited as per sub-section (1) of Section 63-A shall furnish the audit report in Form WW within nine months from the end of the financial year in duplicate.

3. Rule 16-A of the Tamil Nadu Value Added Tax Rules, 2007 has been modified with effect from 29.01.2016 mandating the filing of audit report electronically in the amended Form WW, in the new

portal of the Department e-C Tax. Since the monthly returns and other transactions details are being filed by the dealers in the new portal e-C Tax (<https://ctd.tn.gov.in>) only from June, 2016 (i.e., from 1st July, 2016), the electronic filing of amended Form WW for the year 2015-2016 in the new portal need not be insisted.

4. In view of the above facts, the assessing authorities are instructed to accept the manual Form WW in the pre-revised format for the assessment year 2015-2016, which is due on or before 31.12.2016. They are also informed that on-line filing of Audit Report in the amended Form WW through new portal is applicable from the assessment year 2016-2017.

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

To
All the officers of the Department.
(thro' mail)

Copy to:
The Joint Commissioner (Computer Systems)
- for hosting in Departmental website

The Additional Chief Secretary to Government,
Commercial Taxes and Registration Department,
Chennai-9.

Stock file / spare-2

// Forwarded/By Order//


Additional Commissioner
(Public Relation) (FAC)


16.11.16