

Circular No. 18/2014
Q4/7752/2014

Office of the Principal Secretary/
Commissioner of Commercial
Taxes, Chepauk, Chennai – 5.

Dated 8.4.2014

**Thiru K. RAJARAMAN, I.A.S.,
Principal Secretary/Commissioner of
Commercial Taxes,
Chepauk, Chennai – 600 005.**

Sub : Detention of vehicles by Roving Squad officials –
Certain instructions - Reg.

1. Of late, complaints have been received from many works contractors that, even though the goods are consigned to their work sites by the consignor with proper sale invoice or delivery note, their goods were detained by the Check Post and Roving Squad officials for the reason that the work site was not a registered place.

2. According to Section 69 of TNVAT Act, "the owner or other person incharge of a goods vehicle shall carry with him

- a) Bill of sale or delivery note or such other documents as may be prescribed, and
- b) Goods vehicle record or trip sheet,

relating to the goods under transport and containing such particulars as may be prescribed and shall submit to such officer as may be prescribed, the documents aforesaid or copies thereof, within such time as may be prescribed".

3. Therefore, if the goods are accompanied with genuine bill of sale or delivery note, no offence is liable u/s 71 of TNVAT Act. If at all, the genuineness of the transaction has to be verified, the goods may be detained till such verification is made. In case of works contractors executing work at the site of a works contractee, it is natural for them to ask the supplier of the goods to give delivery of the goods to the work site to which the goods are meant. Since the work sites are not the additional place of business of the works contractor, he need not register such work site as their branch or godown. If a works contractor produces sufficient proof such as works contract agreement to prove that he is executing works contract at a particular site, the goods should be allowed to move to that site, if the goods are accompanied with proper and genuine bill of sale or delivery note. If the document produced by the petitioner is found to be genuine after verification, there is no need for booking offence u/s 71 of TNVAT Act. If the supply of goods is made from outside the State, payment of advance tax may be insisted.

The receipt of this circular may be acknowledged.

Sd/- K. Rajaraman
Principal Secretary/Commissioner
of Commercial Taxes

To

1. All the Joint Commissioners (CT) (Territorial and Enforcement), ISIC & MoU Cell.
2. All the Deputy Commissioners (Territorial and Enforcement)
3. All the Heads of Assessment Circles.

Copy to:

1. All the Additional Commissioners, O/o.PS/CCT, Chepauk, Chennai – 5.
2. The Joint Commissioner (Admin), O/o.PS/CCT, Chepauk, Chennai – 5.
3. The Deputy Commissioner (General Service), O/o.PS/CCT, Chepauk, Chennai – 5.
4. All the Joint Commissioners (CT), Deputy Commissioners (CT) & Assistant Commissioners(CT), O/o.PS/CCT, Chepauk, Chennai – 5.
5. The Joint Commissioner (Computer Systems), Chennai – 6 for uploading in the internet and intranet websites.
6. The Director, Commercial Taxes Staff Training Institute, Chennai – 6.
7. Stock File/Spare

/Forwarded by order/

Deputy Commissioner(SMR)