

Proceedings of the Principal Secretary/ Commissioner of Commercial Taxes, Ezhilagam, Chennai – 600 005.

Present: Thiru K. Rajaraman, I.A.S.

Proceedings No. D3/ 34445/ 2013

Date: 08.04.2014

Sub.: TNVAT Act, 2006 & CST Act, 1956 – Online filing of monthly returns – Certain representations received on filing of hard copies in circles – Certain instructions issued

Ref.: Proceedings of Principal Secretary/ Commissioner of Commercial Taxes in Proc. No. D3/ 3166/ 2010 dated 05.10.2010

Order

1. The registered dealers are required to file relevant returns along with prescribed documents as per the provisions of section 21 of TNVAT Act, 2006 and such dealers are required to file returns electronically by virtue of rule 7(5) of TNVAT Rules, 2007.
2. In this regard, certain representations have been received in respect of dispensing of filing of hard copies in duplicate in the circle offices. In the reference cited, it was ordered that *'rate of tax wise local purchases and sales details should be obtained and filed for dealer to dealer (B2B) sales in CDs without insisting on hardcopies in duplicate.'*
3. The total solutions project under the aegis of e-Governance is in the offing and the department is to usher in a new era of end-to-end computerization, wherein the electronic filing of returns shall suffice for such dealers who authenticate their online filing by appending digital signature certificate as prescribed in Information Technology Act, 2000.
4. Until such time, the dealers shall file relevant returns electronically (concerned annexures should be e-filed compulsorily with complete details) and submit the acknowledgment copy duly signed along with monthly return in relevant Form and payment details in circle offices.

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

To
All Territorial Joint Commissioners
All Territorial Deputy Commissioners
All assessment circles
Internet & Intranet.

/ Forwarded / by order /


S. P. 14
Additional Commissioner (Audit)

3
8.4.2014