

//COMMERCIAL TAXES DEPARTMENT//

From:
Thiru K. Rajaraman, I.A.S.,
Principal Secretary/
Commissioner of Commercial Taxes,
Chepauk, Chennai – 5.

To:
The Principal Secretary/
Industries Commissioner & Director of
Industries and Commerce,
Industries and Commerce Department,
Mandavelipakkam, Chennai – 600 028.

Lr. No. D3/ 28868/ 2014 dated 15.09.2014

Sir,

Sub.: MSMI Policy 2008 – Micro Enterprises – VAT reimbursement to
Micro Enterprises – Clarification requested – Reg.

Ref.: Principal Secretary/ Industries Commissioner and Director of
Industries and Commerce in D.O. Lr. No. 8755/ KC3/ 2013
dated 09.09.2014.


1. I invite kind attention to the reference cited, wherein you have requested to clarify the aspect of tax assessment certificate in order to reimburse the Value Added Tax paid by all the Micro Manufacturing Enterprises in the State, as envisaged in the MSMI Policy 2008.
2. Enterprises registered under TNVAT Act should apply to the concerned CT circle office for issue of "Value Added Tax Paid Certificate". Circle officials concerned, on receipt of such representation shall on verification of monthly Form I returns filed by such registered enterprises issue a "Value Added Tax Paid Certificate" on quarterly basis, after due verification within a month after the completion of the quarter. This certificate will enable MSME department to cross check veracity of VAT Subsidy claims by the Micro, Small and Medium Enterprises.
3. Copy of this reference may be produced by MSME enterprises before assessment offices along with their application, who shall then act immediately upon the strength of this reference, issue such "Value Added Tax Paid Certificate" on quarterly basis in respect of those dealers eligible for VAT Subsidy refund as envisaged in MSMI Policy, 2008.

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

Copy to:

All Joint Commissioners (CT), to instruct the AOs
The Joint Commissioner (CS): to upload in intranet & internet

// Forwarded // By Order//


Deputy Commissioner (Audit)