ABSTRACT


COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.17 2352 Dated: 25.01.2018
Thai-12
Thiruvalluvar Aandu, 2049

Read:


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ORDER:

As per the provisions of sub-section (1) of Section 63-A of the Tamil Nadu Value Added Tax Act, 2006, every registered dealer whose turnover exceeds one crore rupees in a year should submit an audit report in FORM WW duly signed and verified by a Chartered Accountant/Cost and Works Accountant. Sub-section (2) of Section 63-A of the said Act stipulates that failure to submit the audit report in FORM WW will entail levy of penalty of a sum of rupees ten thousand, in addition to any tax payable, in respect of the said period. Rule 16-A of the Tamil Nadu Value Added Tax Rules, 2007 mandates that the audit report in FORM WW should be filed within nine months from the end of the financial year. For the financial year 2016-2017, the audit report should be filed on or before 31.12.2017.

2. In the letter read above, the Additional Chief Secretary/Commissioner of Commercial Taxes informed that with the roll out of Goods and Services Tax in the State from 1.7.2017, many representations were received from various Auditors’ Associations, Chambers of Commerce and from dealers expressing constraints in filing of the audit report in FORM WW under the Tamil Nadu Value Added Tax Act, 2006 for the financial year 2016-2017 and requesting for waiver of penalty of Rs.10,000/- and to extend the date of filing till 31.03.2018.

3. In light of the said representations and in order to tide over the situation, the Additional Chief Secretary/Commissioner of Commercial Taxes has proposed in the letter read above that the registered dealers under the Tamil Nadu Value Added Tax Act, 2006 may be permitted to file
their audit report for the financial year 2016-2017 in FORM WW as mandated under sub-section (1) of Section 63-A of the Tamil Nadu Value Added Tax Act, 2006 beyond the due date of 31.12.2017 and penalty for belated filing of the audit report may be levied in the following manner:

<table>
<thead>
<tr>
<th>Due dates for filing of the audit report in FORM WW</th>
<th>Penalty for belated filing of the audit report in FORM WW</th>
</tr>
</thead>
<tbody>
<tr>
<td>On or before 02.01.2018</td>
<td>No penalty</td>
</tr>
<tr>
<td>From 03.01.2018 to 10.01.2018</td>
<td>25% of rupees ten thousand</td>
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<tr>
<td>From 11.01.2018 to 20.01.2018</td>
<td>50% of rupees ten thousand</td>
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<tr>
<td>From 21.01.2018 to 31.01.2018</td>
<td>75% of rupees ten thousand</td>
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<tr>
<td>After 01.02.2018</td>
<td>Rupees ten thousand</td>
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</tbody>
</table>

4. The Government, after careful examination, have decided to accept the proposal in para.3 above and order accordingly.

5. The Government direct that the Commissioner of Commercial Taxes shall quantify the revenue impact involved in the proposal and send suitable proposals to Government for issue of orders under the powers vested under item 7 of Appendix 21 of Chapter-II of the Tamil Nadu Financial Code Volume-II.

**BY ORDER OF THE GOVERNOR**

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To
The Additional Chief Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

All Additional Commissioners/Joint Commissioners of Commercial Taxes concerned. (Through the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5).

Copy to:
The Special PA to Minister (Commercial Taxes), Chennai - 9.
The Finance Department, Chennai-9.
SF/SCs.

//Forwarded/By Order//

SECTION OFFICER