

Contents

Contents	1
Abbreviations.....	2
Background.....	3
Background.....	3
Concept	4
Objectives	6
Major Components of the Project.....	7
e-Services Offered	8
Who can avail of e-Services?.....	13
Registration	14
Returns	18
CST Forms Generation	27
Check post	29
Refunds.....	31
Assessment.....	34
Response on Online Notice.....	35
Appeal	36
Works Contract TDS.....	42
Other e-Services	43
Site map.....	44

Abbreviations

VAT	Value Added Tax
CST	Central Sales Tax
LT	Luxury Tax
ET	Entertainment Tax
BT	Betting Tax
TIN	Tax Payer's Identification Number
CTD	Commercial Taxes Department

Background

The Department of Commercial Taxes, Government of Tamil Nadu (TN CTD) is responsible for administration and collection of Commercial Taxes (Value Added Tax, Central Sales Tax, Entertainment Tax, Luxury Tax and Betting Tax) in the State. As the most important revenue earner for the state, the Department plays an important role in the fiscal management of the state. It collects revenue by levy of various indirect taxes administered by the Department.

Imparting Ease of doing Business has been a major talking point for Government across the world and State Governments in India. Hon'ble Chief Minister of Tamil Nadu has announced the point in budget speech during August 2011 substantially improve ease of doing business in Tamil Nadu, by minimising personal contact and enabling online transaction of all services rendered by Commercial Taxes Department.

While a fair amount of progress has already been made towards e-governance in the administration of the department, there has been a great scope for improvement in the delivery of e-services, and other online facilities both for the dealers and the department. Over the last few years, the data load has increased enormously with introduction of e-filing and e-payment Services. Consequently, all stakeholders including departmental staff have felt the need to move towards workflow automation and smarter data management systems that can provide better, efficient and timely services to the stakeholders as well as aid faster decision making process to the department officials.

e-C Tax (electronic Commercial Taxes) Project is an initiative for complete transformation to build a robust, integrated and comprehensive system for e-services, end-to-end administration, tax collection and monitoring of tax processes and compliance, TN CTD has taken a holistic approach to simplify the functions through the process re-engineering and continuous availability of customer centric services.

The Department has also launched a comprehensive training program to bring about attitudinal changes in all officials of the Department besides equipping them with modern tools of technology to enable them to become efficient and device oriented. e-C TAX Project will go a long way in enabling the Department in reaching the vision of our Hon'ble Chief Minister, laid out on the Vision & Mission, Statements of the Departments. The entire project is developed and designed by Tata Consultancy Services Ltd.

Concept

e-C Tax is an integrated IT System to capture and aggregate data from multiple sources, analyze, cross reference across information database and provide an integrated view of taxpayer's business affairs. This new system will provide different kinds of services to all the stakeholders making compliance easier, faster and cheaper. They would also avail the benefit of getting updates, notification and alerts on time. Major features of new system are as follows:

- **E-SERVICES**

A comprehensive bouquet of Informational and Transactional Services has been created for the users. It provides online access to various services offered by the department through easy to use e-Service templates. Services like registration, return filing, tax payment, check-post declarations, and request /generation of declaration or other mandatory Forms, filing refund application, filing of appeal, meeting scheduler and grievance filing would be available online.

- **INTEGRATED VIEW**

Complete Taxpayer's Profile would be available on Departmental Portal and taxpayer would be allowed to manage this within a set of rules and procedures. This results in transparency of tax administration from the dealer's view point.

- **TAX PROCESS AUTOMATION**

Automates the routine task & activities through well-defined management system and individual work list. For each application or request made, a task for authority concerned will be created, which will monitor and speed up processing of applications within a time frame. Faster and error-free handling of service requests is enabled to create the best working environment.

- **REAL TIME NOTIFICATIONS**

Provides real time Email and SMS notifications to taxpayer enhancing transparency and time-saving for all users.

• GLIMPSE OF PORTAL

Commercial Taxes Department
Government of Tamil Nadu

Home | About Us | GST Corner | Ads & Rules | Forms | G.O.s & Communications | Tenders & Auctions | Citizen Corner | Consumer Corner | Contact Us | Media | Help

e-Registration
Click here to Login or Sign Up

Dealer Services - e-cTax

- e-Registration
- e>Returns
- e>Returns for Unregistered Dealers
- e-Payment
- eCST Forms Request
- e-Declaration
- Verify Turnover Declaration Certificate
- Works Contractor Form S
- TDS Certificate(Form T)

General

- Dealer Search
- Commodity Search & Tax Rates
- List of LTU Dealers
- List of Cancelled Dealers
- List of Dealers Selected for Audit
- List of Appeal Orders
- List of Hearing Notice Details
- Know Your Correct TIN
- Know Your Circle
- Know Your CA / CWA / VAT Practitioner

Online Forms

- Verification of CST Forms

Welcome to e-C Tax
Easy/Online Dealer Friendly
Commercial Tax Services

Hon'ble Chief Minister
J Jayalithan

Tamil Nadu Value Added Tax

Tamil Nadu Value Added Tax Act, 2003 has come into effect from 1st Jan 2007.

VAT is a multi-stage tax on goods that is levied across various stages of production and supply with credit given for tax paid at each stage of Value addition.

VAT is the most progressive way of taxing consumption rather than business.

What's New

- Postings in the re-aligned divisions & renaming of Appellate DCs (CT) - Publish Date : 21/11/2014
- Temporary list of DTOs for appointment of ACs in CTD - 2014-15 - Publish Date : 20/04/2015
- Permanent retention of the temporary posts which are in existence for more than 3 years - Publish Date : 20/04/2015
- DCTO Panel for the year 2012 - Publish Date : 01/05/2014
- Reorganisation of Chennai Divisions - T N Numbers allotted - Final List - Publish Date : 21/11/2014

Helpdesk
Toll Free : 1800 103 6751

Request Logger

Grievance/Comment

- Grievance Redressal
- Feedback/Suggestions
- Report Evasion
- e-Track Status

Quick Links

- e- Services templates
- Resend Link for Email and SMS Verification Code
- Getting Started **NEW**

External Links

- Tamil Nadu Govt. Site
- Traders Welfare Board
- Tinxsys

Copyright © 2015 Tamil Nadu Commercial Taxes Department Incorporated. All rights reserved.
This portal belongs to Commercial Taxes Department, State Government of Tamil Nadu, India.
In case you receive any email from an address appearing to be sent by CTD, advising you of any changes made in your personal information, account details or information on your user id and password of web portal, PLEASE DO NOT RESPOND. It is CTD's policy not to send such information through email. If you have already disclosed your password please change it immediately. You are strongly advised to NOT provide your user id and password to anyone.

Terms of Use | Disclaimer | Privacy Policy | Sitemap | Last Updated: 30/10/2015

Dealer Services

- e-Registration
- e>Returns
- e>Returns for Unregistered Dealers
- e-Payment
- eCST Forms Request
- e-Declaration
- Verify Turnover Declaration Certificate
- Works Contractor Form S
- TDS Certificate(Form T)

General

- Dealer Search
- Commodity Search & Tax Rates
- List of LTU Dealers
- List of Cancelled Dealers
- List of Dealers Selected for Audit
- List of Appeal Orders
- List of Hearing Notice Details
- Know Your Correct TIN
- Know Your Circle

Online Forms

- Verification of CST Forms

Quick Links

- e- Services templates
- Resend Link for Email and SMS Verification Code
- Getting Started **NEW**

External Links

- Tamil Nadu Govt. Site
- Traders Welfare Board
- Tinxsys
- ICEGATE Portal
- VAT Related Sites

Objectives

Online Services:

- Comprehensive Bouquet of online Services to users
- Online Portal for 24x7 access to Information
- Call Center and Helpdesk Support
- Provide multiple Access Points
- Reduction in number of Visits to offices of the CTD
- Inbuilt multiple search options

Transparency in Administration:

- Online & Real time status tracking
- Online Issuance of Certificates, Notices and Orders
- E-Mail and SMS based notifications
- Availability of Orders, Notifications & Public Guidelines on Portal
- Taxpayer Ledger visible to dealers

Better Compliance Management:

- E-Mail & SMS Based Reminders
- Automated Compliance Action (Error & mismatch communications)

Wider Options:

- Online Return Filing with or without Digital Signature
- Multiple channels for Payments (Online / Offline)

Major Components of the Project

Tax Payer Portal:

Any Netizen can access Portal at

<https://ctd.tn.gov.in>

Comprehensive Taxpayer-Centric PORTAL which provides 24X7 electronic service delivery, anytime-anywhere service, quick & high quality of e-services and greater degree of transparency to taxpayers using a Portal that is closely integrated with back-office Taxation Application for departmental processes and actions.

Call Centre / Helpdesk:

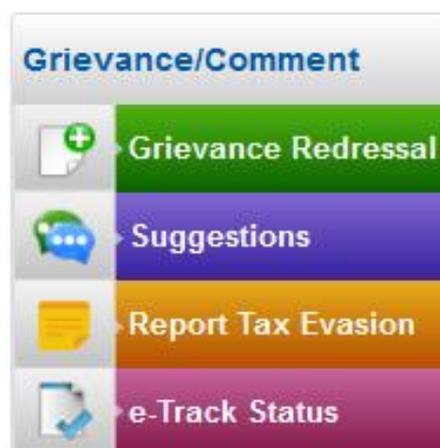
- Queries on online Services
- Queries on Law & Procedures

For all your Queries



Grievances / Feedback:

Register your suggestions (feedback), Report Evasion, Grievances through Portal



e-Services Offered

A. Facilities available for dealers online:

1. Registrations

- e-Registration (New Registration Application)
- Changes in Registration Certificate
- Cancellation of Registration
- Download of Digitally Signed RC for migrated taxpayers

2. Returns

- Alter composition status (Opt for/Withdraw from the composition scheme)
- File return(Form I, I-1, Form K, Form N, etc)
- File revised return
- View returns filed

3. Payments

- Payment through Net Banking System of Authorized Banks
- Payment through E-Challan
- View Payments
- View status of incomplete payments

4. e-CST Forms

- Request for e-CST Form(Form C/F/H/E-I/E-II)
- View status of e-CST Forms
- Declare details of CST forms received from other states
- View declared details of CST forms received from other states

5. e-Refunds (Proposed for Phase II)

- Application for refund of ITC on Exports
- Application for Refund of Excess payment
- Adjustment Vouchers for ITC against Revised Returns
- Other Refunds

6. e-Forms(Form JJ/KK/LL/MM) (Proposed for Phase II)

- Generation of e-Forms(Form JJ/KK/LL/MM)
- View declared e-Forms

7. e-Appeals (Proposed for Phase II)

- Filing of Appeals
- Deferment Petitions
- Applying for Advance Hearing
- Filing Objections

8. View Registration Profile :**9. Track status of all applications :****10. Application for release of security****11. Declare and Map your Purchasers/Sellers****12. View Purchases/Sales mismatches with other dealers****13. Declare your CA / CWA / VAT Practitioner (STP)****14. Download Certificates>Returns/Notices /Orders/Declaration Forms / Acknowledgment receipt issued****15. Map Digital Signature Certificate****16. E-Calendar to notify department events, holidays, due dates, reschedule hearing, etc.****B. Facilities available to CA/CWA (Proposed for Phase II):**

1. File audit report in Form WW

C. Facilities available to C & F Agents/Transporters/Courier & Post Agencies/Custodian of goods within state (Proposed for Phase II):

1. e-Registration
2. Generate e-Forms(Form KK/LL/MM)
3. View declared e-Forms

D. Facilities available to Foreign Diplomatic Mission/Consulates (Proposed for Phase II):

1. Signup/Register online
2. Generation of e-CST Form J

E. Facilities available to Transporters/Consignor outside state (Proposed for Phase II):

1. Request for e-Forms(Form LL (Transit pass for Via movement))
2. View Generated/Surrendered e-Forms (LL)

F. Facilities available to Works Contractee (including Government Department):

1. e-Registration for TDN (Tax Deductor's No)
2. Online Filing of Statement in Form R
3. E-Payment of TDS
4. View statements filed in Form R

G. Facilities available to Works Contractor:

1. Application for Form S & generation on approval
2. System generated Tax Deduction Certificate in Form T

H. Facilities available without Login (for any citizen):

1. Payment of TDS
2. Dealer Search
3. List of LTU dealers
4. List of Cancelled dealers
5. Verification of e-CST Forms generated and issued by Tamil Nadu State dealers
6. Register Grievances
7. Post Queries
8. Provide Feedback
9. Report Tax evasion
10. Know your circle / Officer e-mail / Contact numbers
11. Return filing and tax payment by non-dealers under Entry Tax.
12. Return filing by Bookmakers under BT Act in Form N, Form O, Form N1, Form O1
13. E-Payment/E - Challan generation by users.
14. Track Status (Queries, Grievances)
15. Search for commodities and tax rates
16. E-Calendar to notify department events, holidays, etc
17. View Govt. orders, notifications, circulars and clarifications
18. View Acts, Rules and Forms
19. Online complaints on Tax evasion/Corruption.

Know your circle:

Know Your Circle

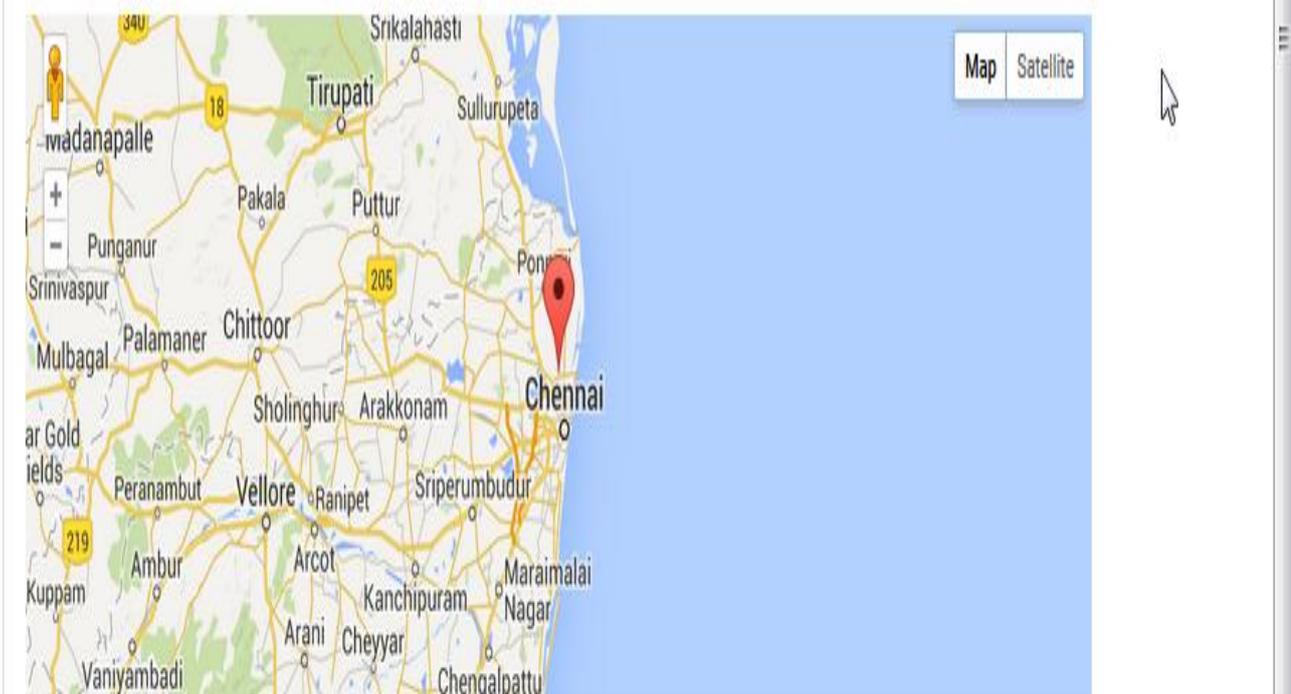
Pin Code: *	<input type="text" value="600008"/>
Location: *	<input type="text" value="EGMORE"/>
Street Name: *	<input type="text" value="Marshal road"/>

Fields marked with * are mandatory

Circle Details

Note : Please select circle to see the location map.

Select	Circle Name	Office Address	Contact No
<input checked="" type="radio"/>	EGMORE (C)	2nd floor, Govt Taluk Office Builg, Govt Taluk Office Builg, Spur tank Road, Chennai	-



Digitally Signing Documents for Submission on Web Portal:

1. Facility has been provided to upload documents, digitally sign and upload them to the web portal.
2. Dealers may get a digital signature token and certificate (this can be procured from any of the Govt. of India authorized Certifying Agencies). For more details on Digital Signatures, refer to website of Controller of Certifying authorities (<https://www.cca.gov.in/cca/?q=home.html>).
3. Once DSC is available, one time mapping of the DSC is required to be done by taxpayer on the CTD Web Portal.
4. After mapping is done, the DSC can be used to sign the documents.
5. All documents that are digitally signed and successfully submitted on the web portal need **not be** submitted in hard copy (except for documents related to Appeals Matters etc).
6. To see the video on using digital signatures use the following link (<https://ctd.tn.gov.in>).

Note: Without DSC, all filled-in online Applications and Return Forms need to be printed out, signed and handed over physically to the concerned Circle / Office.

Who can avail of e-Services?

- Registered business persons
- Unregistered business persons – for new Registration
- Citizen of Tamil Nadu or any other Person
- Works Contractee (any person who awards a Works Contract)
- Government Departments within the State of Tamil Nadu
- C & F Agents of Tamil Nadu
- Courier Agencies
- Custodian of the Goods having premises in the state of Tamil Nadu
- Transport Agency within or outside the State of Tamil Nadu
- Postal Agency within the State of Tamil Nadu
- Auditors(CA & CWA) either practicing within or outside the State of Tamil Nadu
- VAT practitioner registered within the State of Tamil Nadu
- Foreign Diplomatic Mission/Consulates located in the state of Tamil Nadu
- Other State VAT / Central Tax Departments (SFCS data)

How to access Tamil Nadu Commercial Taxes Department Portal?

<https://ctd.tn.gov.in>

What are the hardware / software requirements for a user?

- Internet Connectivity
- Windows 7 / VISTA Operating System /Linux
- Internet Explorer 8+ or Google Chrome 27+ or Mozilla?
- Adobe PDF Reader
- MS-Office 2007/2010 or Open Office with macros enabled
- ZIP utility (WinZip/7z)
- Java Runtime Environment Version 6 (JRE 6), in case you want to use Digital Signature Certificate
- USB port to use digital certificate token
- Digital Signature token / certificate (optional)

Registration

Registration:

Registration is a process that allows online registration with the Commercial Taxes Department by any person, liable to be registered under Value Added Tax, Central Sales Tax, Entertainment Tax, Luxury Tax and Betting Tax. Voluntary registration is also allowed, wherever permitted.

Simplified Registration form has been introduced with auto assistance required to fill an application form. Common registration number known as Taxpayer Identification Number (TIN) would be allocated to the applicant on approval of registration application.

Types of Registration:

- New Registration under VAT, CST, Entertainment Tax, Luxury Tax and Betting Tax to get common TIN
- Vat practitioner/CA/CMA/FDMC Registration
- Works Contractee Registration for filing TDS return and making payment (will get TDN -Tax Deductor's No)

TIN is a unique identifier for registered business and there will be common TIN under all the tax types.

If a dealer is already having valid 11 digits TIN and wants to apply for registration under new additional tax types, applicant shall use existing 11 Digit TIN while applying for registration for new Tax Type.

Signup/Sign in Process:

- Access to Tamil Nadu Commercial Taxes Department Portal <https://ctd.tn.gov.in>
- Click on e-Services Link on the Left Side of the Portal
- Now click on "New User? Signup" link
- Select the user Type
- Enter TIN, for already existing dealers
- Enter e-Mail, First Name, Last Name, Mobile No and PAN
- **E-Mail ID, Mobile No and PAN should be unique, portal won't allow signup if any of- these already used in the Portal**
- On Click Submit, a verification link will be sent to e-Mail ID provided. Also an OTP (one time pass code) will be sent through SMS to the Mobile No provided.
- From the e-mail, click on the verification link to verify the e-Mail ID and enter OTP on next screen for verifying Mobile No.

- After e-Mail ID is successfully verified a system generated Password will be sent to applicant's e-Mail ID.
- Already existing dealer can access e-services with TIN as Login ID after resetting their password
- New users can Login with e-Mail ID as Login ID and the Password which is received on mail.
- Applicant will be asked to change the Password for the first time, change Password as per the Password Policy provided on the screen.
- Now user can apply for e-Registration

Steps for filling Registration Application:

1. Access to Tamil Nadu Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Click on E-registration or E-Services link on left panel
3. Apply for New Signup
4. Complete the Signup Process
5. Login to Portal
6. Click on e-Registration and select the Tax type from dropdown for which you want to get registered i.e. VAT/CST/LT/ET
7. Download latest relevant registration template through the "*click here*" link available on the Page.
8. Fill the mandatory details in the downloaded template and click the **Validate** button in it. Template will show discrepancy (if any) in separate sheet.
9. If any discrepancy or error is detected, use the Hyper Links to rectify the relevant fields in which errors were detected.
10. On Successful validation, generate XML by click on Generate XML
11. Upload the generated XML file through the "*Upload*" link. Do not upload any other file format at this stage as only XML file is accepted by the system.
12. On submitting the application the system will ask for payments of registration fees.
13. Click on E-payment and select payment type as registration fees.
14. Do the payment through Net-banking or e- Challan.
15. Click on upload document link and upload necessary scanned documents including photographs of the applicants through the Portal.
16. Submit hard copy of the application at CTD for all the applications which are without Digital Signature. (No need of submitting other supporting documents physically)
17. After completion of back office process of registration application, Registering Authority at jurisdiction office either will approve or reject an application.
18. On approval of application, TIN will be generated. Registration Certificate shall be sent online (with digital signature) and can be viewed/downloaded from the Portal.

Note: For CST registration applications, applicant needs to submit the application physically duly affixed with Rs 25 Court Fees Stamp even if the application is digitally signed.

List of Documents to be uploaded:

SN	Nature of Document	Tax Type				
		VAT	CST	LT	ENT	BT
1	Payment of Rs. 1000 for Registration Fees	Y	N	N	N	N
2	Payment of Rs. 1000 for each additional place of business	Y	N	N	N	N
3	PAN Card	Y	N	Y	Y	Y
4	Proof of Principle Place of Business Normal – Rented	Y	N	Y	Y	Y
	1. Rental Agreement with EB Card / Property Tax Receipt	Y	N	Y	Y	Y
	2. Lease Deed with EB Card / Property Tax Receipt	Y	N	Y	Y	Y
5	Proof of PRPL – Casual / NRD – Rented	Y	N	Y	Y	Y
	1. Rent Receipt	Y	N	Y	Y	Y
	2. Allotment of Space Document	Y	N	Y	Y	Y
6	Proof of PRPL – Normal – Own	Y	N	Y	Y	Y
	1. Sales Deed with EB Card / Property Tax Receipt	Y	N	Y	Y	Y
	2. Settlement Deed with EB Card / Property Tax Receipt	Y	N	Y	Y	Y
	3. Power of Attorney with EB Card / Property Tax Receipt	Y	N	Y	Y	Y
7	Constitution of Business	Y	N	Y	Y	Y
	1. Partnership Deed - Partnership	Y	N	Y	Y	Y
	2. MoA, AoA – Company	Y	N	Y	Y	Y
	3. Deed for Joint Venture – in case of JV	Y	N	Y	Y	Y
	4. Registration Certificate from Registrar of Society – Co-Op Society/ AoP	Y	N	Y	Y	Y
	5. Registration Certificate from Registrar of Trust – Trust	Y	N	Y	Y	Y
	6. Certificate from Bank – HUF / Proprietor	Y	N	Y	Y	Y
8	Passport Size Photo of Proprietor/ Partner/Director/Member/Karta/Member/Business Manager – Individually uploaded with identity	Y	N	Y	Y	Y
9	Photo ID Proof for above Persons (Any one of the following)	Y	N	Y	Y	Y
	1. Voter ID Card	Y	N	Y	Y	Y
	2. Ration Card	Y	N	Y	Y	Y
	3. Passport	Y	N	Y	Y	Y
	4. Driving License	Y	N	Y	Y	Y
	5. Aadhaar Card	Y	N	Y	Y	Y
10	Address Proof of above Persons (Any one of the following)	Y	N	Y	Y	Y
	1. EB Card	Y	N	Y	Y	Y
	2. Property Tax Receipt	Y	N	Y	Y	Y

SN	Nature of Document	Tax Type				
		VAT	CST	LT	ENT	BT
	3. Voter ID Card	Y	N	Y	Y	Y
	4. Ration Card	Y	N	Y	Y	Y
	5. Passport	Y	N	Y	Y	Y
11	Signatures of the Above Persons – Individually uploaded with identity	Y	N	Y	Y	Y
	In case of Business Manager / Authorized Signatories	Y	Y	Y	Y	Y
12	1. Copy of Resolution – Only in case of Company / Partnership	Y	Y	Y	Y	Y
13	Business Reference – Minimum 2 Valid TIN falls in Same Act & Same Circle	Y	N	Y	Y	Y
14	Accommodation and Tariff Particulars	N	N	Y	N	N
15	License from Authorized Authority	N	N	N	Y	N
16	Security – For an amount of as applicable	N	N	N	Y	N
17	Rs. 25 Court Fee Stamp	N	Y	N	N	N
18	Witness (Reference under VAT) – Minimum 2	N	Y	N	N	N
19	Certificate of Registration in other States	N	Y	N	N	N
20	Agreement From the Government – in case of Mining and Generation of Electricity	N	Y	N	N	N
21	Copy of License issued by TRAI as Telecom Service Provider	N	Y	N	N	N

Returns

What is Returns?

A statement in which a registered business provides a periodic statement of its turnover, as mandated in the respective tax statute, which enables the tax authorities to assess liability for tax.

Type of Returns:

Normal Returns under various tax types

- Daily Returns
- Weekly Returns
- Monthly Returns
- Annual Returns
- Composite Returns
- Revised Returns

- ✚ This service allows dealers to file Returns/Annexures online.
- ✚ VAT Form I and CST Form 1 Return would be generated automatically based on information declared in VAT Return Annexures.
- ✚ Dealer Registered in CST are required to file monthly VAT Form I returns and CST returns.
- ✚ Composite Return: - Dealers registered in CST and opting for Composition are required to file composition return Form K, VAT Form I returns and CST returns every month. Otherwise the compounding dealers are not eligible to hold CST registration certificate.
- ✚ [CTD has made arrangements with some major Accounting System providers (Tally etc.) to have interfaces such that dealers using these systems can get Return Annexures generated as per the formats which are to be uploaded on the Web Portal. Any other such interested accounting system software providers may contact CTD to enable necessary integration / development of patches.]

List of VAT Returns:

S.No.	Form Name	No. of Annexures	Duration of filing	Taxpayers eligible to file
1.	VAT FORM I	29	Monthly	All Taxpayers
2.	VAT FORM I1	2	Annually	Dealers doing business in exclusively Exempted Goods purchased locally.
3.	VAT FORM K	2	Monthly	Taxpayers registered under all Composition Scheme (u/s 3(4), 6, 6A, 8)
4.	VAT FORM M	0	Quarterly	Government Departments
6.	VAT FORM N	0	Annually	In case of Price Variation by buyer and seller

List of Annexures to VAT Returns:

Name of Annexure	Type of Annexure
Annexure 1	List of 1st Schedule Goods Purchased from Registered Taxpayer
Annexure 2	List of 1st Schedule Goods Received from Registered Local Principal by Agents
Annexure 3	List of 1st Schedule Goods Purchased from Unregistered Taxpayer (Net Purchases)
Annexure 4	List of 2nd Schedule Goods Purchased from Registered Taxpayer other than Sugarcane
Annexure 5	List of Purchase Return of 1st Schedule Goods purchased from Registered Taxpayer
Annexure 6	List of Goods Purchased from other Registered Taxpayer (Compounding Taxpayer and Below threshold limit taxpayers)
Annexure 7	List of Purchase of Exempted Goods or Purchase of Goods from Exempted Seller (Net Purchases)
Annexure 8	List of Goods Purchased in the Course of Inter State trade
Annexure 9	List of Purchase Return of Goods Purchased in the Course of Inter State trade
Annexure 10	List of Inter - State Branch Transfer and Consignment Transfer inward
Annexure 11	List of Goods imported from outside the Country
Annexure 12	Schedule for Reversal of Input Tax Credit
Annexure 13	Capital Goods purchase Master (one time entry)
Annexure 14	ITC on Capital Goods adjustment details (TIN, Invoice details should be available in the current or previous months master)
Annexure 15	List of 1st Schedule Goods Sold to Registered Taxpayer within the State by Taxpayer
Annexure 16	List of 1st Schedule Goods Sold on behalf of Local Registered Principal as Agent
Annexure 17	List of 1st Schedule Goods Sold by Agents – to be declared by Local Registered Principal Taxpayer
Annexure 18	List of 2nd Schedule Goods Sold to Registered Taxpayer and Unregistered Taxpayer other than Sugarcane within the State
Annexure 19	List of Sales Return of 1st Schedule Goods Sold to Registered Taxpayer
Annexure 20	List of Local Zero Rated Sales to SEZ located within Tamil Nadu and schedule 5 notified organizations within the State of TN
Annexure 21	List of Exempted Sales to Registered Taxpayer within the State
Annexure 22	List of I Schedule & II Schedule Goods Sold in the Course of Inter State Trade or Commerce
Annexure 23	List of Sales Return of I Schedule & II Schedule Goods Sold in the Course of Inter State
Annexure 24	List of Inter - State Branch Transfer and Consignment Transfer outward

Annexure 25	Details of Turnover claimed as Sales of Goods in the Course of import into India (High sea sales/In bond sales)
Annexure 26	Details of Turnover claimed as Sales of Goods in the Course of export outside India U/s: 5(1)
Annexure 27	Details of Turnover claimed as Sales of Goods in the Course of export outside India U/s: 5(3)
Annexure 28	Details of Turnover claimed as exemption under Section 6(2) of the CST Act
Annexure 29	Stock Inventory

List of Form K Annexures:

Name of Annexure	Type of Annexure
Annexure 1	List of 1st Schedule Goods Purchased from Registered Taxpayer
Annexure 2	List of 1st Schedule Goods Received from Registered Local Principal by Agents

Applicability of VAT Annexures based on dealer type on next page.

Applicability of Annexures	Purchase Annexures													Sales Annexures													Total			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26		27	28	29
Local dealer not a principal or agent dealing in schedule I goods		-		-				-	-	-	-				-	-	-		-		-	-	-	-	-	-	-	-		12
Dealer not a principal or agent dealing in Schedule I goods and is an importer		-		-											-	-	-		-		-	-			-	-	-			18
Dealer not a principal or agent dealing in Schedule I goods and is an exporter		-		-				-	-	-	-				-	-	-													20
Dealer not a principal or agent dealing in Schedule I goods and is an importer and exporter		-		-											-	-	-													24
Local Dealer not a principal or agent dealing in Schedule II goods	-	-	-		-			-	-	-	-				-	-	-		-	-	-	-	-	-	-	-	-	-		8
Local Dealer not a principal or agent dealing in Schedule I and II goods		-						-	-	-	-				-	-				-		-	-	-	-	-	-	-		14
Local Dealer acting as a Principal		-		-				-	-	-	-				-		-		-	-	-	-	-	-	-	-	-	-		13
Local Dealer acting as an Agent	-		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-		3
Local Manufacturer		-		-				-	-	-	-				-		-		-	-	-	-	-	-	-	-	-	-		13
Local Trader		-		-				-	-	-	-				-		-		-	-	-	-	-	-	-	-	-	-		11

List of Entertainment Tax Returns:

SR. No.	Form Name	No. of Annexures	Duration of filing	Taxpayers eligible to file
1.	ET FORM II-A	0	Weekly	Registered in ET – Theatre
2.	ET FORM II-B	0	Monthly	Registered in ET – TV
3.	ET FORM II-D	0	Monthly	Registered in ET – Park
4.	ET FORM II-E	0	Monthly	Registered in ET – DTH
5.	ET FORM II-F	0	Monthly	Registered in ET – IPL
6.	AT FORM-1	0	Weekly	Registered in ET – Theatre

List of Luxury Tax Returns:

SR. No.	Form Name	No. of Annexures	Duration of filing	Taxpayers eligible to file
1.	LT FORM II	2	Monthly	Registered Hoteliers
LT Annexures				
1.	LT FORM I	Registered Hoteliers (Auto Generated)		

List of Betting Tax Returns:

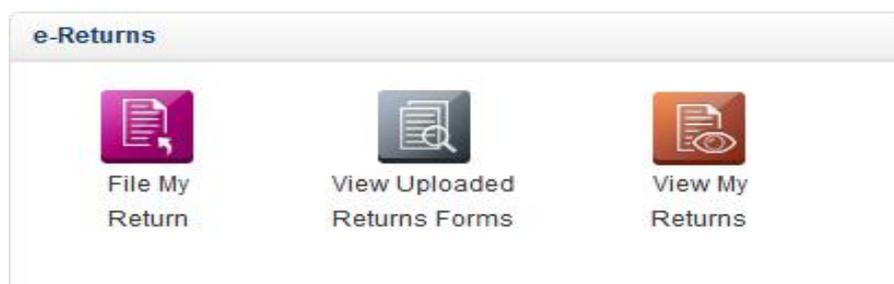
SR. No.	Form Name	No. of Annexures	Duration of filing	Taxpayers eligible to file
1.	BT FORM M	0	Within 2 Weeks	Totalizer
2.	BT FORM M1	0	Within 2 Weeks	Totalizer
3.	BT FORM O	0	Within a week	Bookmaker
4.	BT FORM O1	0	Within a week	Bookmaker

List of Entry Tax for Motor Vehicle Returns:

SR. No.	Form Name	No. of Annexures	Duration of filing	Taxpayers eligible to file
1.	ENT FORM-I	0	Monthly	Taxpayers dealing in Motor Vehicle
2.	ENT FORM-I	0	When applicable	Non-dealers importing Motor Vehicle for own use

Steps for filing of VAT Return:

1. Open Commercial Taxes Department Portal (<https://ctd.ctd.gov.in>)
2. Login with valid Credentials
3. Click on “E-returns” in the side panel
4. Download latest relevant templates of Annexures to be filed
5. Fill the downloaded excel template and validate
6. If discrepancies are found, rectify information in relevant field of template
7. On successful validation, XML file will be generated
8. On the portal click on “E-returns application” under the caption of “E-returns in the “e-service” panel
9. For filing Nil returns, just tick in the checkbox relating to Nil return, Otherwise Fill the details on the portal and click on “Check” and click on “Submit”
10. Reference ID will be generated for uploading the return
11. Click on “View uploaded return forms” under the caption of “E-returns” in the “e-service” panel
12. Select the relevant Reference ID and click on submit
13. Upload the relevant Annexures and generate the Main Form under VAT
14. Fill details in Main Form which don’t get populated from Annexures, if required.
15. Verify the base form by clicking “Confirm”
16. Finally click on “Submit”
17. VAT E-return will be successfully submitted for further processing and Payment.



Steps for filing of CST Return:

1. After submission of VAT Return, on the portal click on “E-returns application” under the caption of “E-returns in the “e-services” panel
2. Select Tax Type as CST and fill the details on the portal and click on “Check”.
3. System will auto generate the CST Form 1, click Submit.
4. CST E-return will be successfully submitted for further processing and Payment.

The screenshot shows a form titled "File My Return". It has the following fields and options:

- Tax Type*: A dropdown menu with "VAT" selected.
- Form Type*: A dropdown menu with "--Select--" selected.
- Tax period From*: A text input field.
- Tax period To: A text input field.
- Nil Return ?

At the bottom of the form, there are two buttons: "Check" and "Back".

View My Returns

View My Returns

View My Returns

Form Name*

Acknowledgement No

Period From (DD/MM/YYYY)

Period To (DD/MM/YYYY)

Total Records : 53 Current Page : 1 / 6

Sr. No.	Acknowledgement No	Form Name	Period From (DD/MM/YYYY)	Period To (DD/MM/YYYY)	Original Return or Revised Return	Return Status	Return Filed Date(DD/MM/YYYY)	View Payment Details
1	19901760000758	VAT FORM I	01/03/2015	31/03/2015	Original	Return Submitted	01/04/2015	Click Here
2	19901760000597	VAT FORM I	01/02/2015	28/02/2015	Original	Return Submitted	13/03/2015	Click Here
3	19901760000573	VAT FORM I	01/01/2015	31/01/2015	Revised	Return Submitted	10/03/2015	Click Here

Payment:

Payment is a process for taxpayers to pay their tax liability to Government account (treasury). Payment may be towards their return liability for a particular tax period or might be against demand raised by the department or otherwise.

Type of Payment:

1. E-Payment via Net Banking
2. Offline Payment via e-Challan

Steps for making a Payment:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. On the Portal click on "E-Payment" in the "e-services" panel
3. Choose the type of transaction for e-Payment.
4. Fill up the Challan related details like Payment Type, Tax Type, Tax Period and Payment Head-Wise amount details.
5. Choose the option of Payment – Net Banking or Offline Challan and select the bank name from list of Banks.
6. In case of Net banking, on submitting the details, request goes to the bank's Portal and all details will be passed to the bank.
7. Taxpayer has to complete the e-transaction using bank's credentials.
8. In case of offline Challan, System will generate Challan with unique transaction Id. Taxpayer has to go to the designated banks and do the manual payment against the Challan.

9. The receipt / e-Challan for this payment is generated electronically upon successful completion of

transaction on bank’s portal and status updated in the Department Portal.

10. Bank needs to generate a daily scroll on all successful payments at its site and upload on RBI/Treasury account as well as on the Department Portal to perform reconciliation process.

Payment Description	
<input type="checkbox"/>	Tax Collection under State VAT Act
<input type="checkbox"/>	Tax Deducted at Source under State VAT Act
<input type="checkbox"/>	Advance Tax (always against order / demand)
<input type="checkbox"/>	License Fees
<input type="checkbox"/>	Registration Fees
<input type="checkbox"/>	Penalties
<input type="checkbox"/>	Other Receipts under VAT including compounding fees
<input checked="" type="checkbox"/>	Tax Collection from the Sale of Petroleum Goods
<input checked="" type="checkbox"/>	Tax Collection from sale of IMFL and Beer
<input type="checkbox"/>	Tax Collection on Purchase of Sugar Cane
<input checked="" type="checkbox"/>	Tax Collection from Sale of other Non-Value Added Tax Goods
<input type="checkbox"/>	Refunds to Exporter under VAT Act
<input type="checkbox"/>	Other Refund under VAT Act
<input type="checkbox"/>	Appeal Fees in State VAT Act
<input type="checkbox"/>	Appeal Fees to Appellate Tribunal under State VAT Act
<input checked="" type="checkbox"/>	Tobacco and Tobacco Products

Department of Commercial Taxes Government of Tamil Nadu e-Challan (For remittance of tax/demand/other sum)		 स्टेट बैंक ऑफ बिकानेर एण्ड जयपुर State Bank of Bikaner and Jaipur <i>The Bank with a vision</i>	
CIN No. :	017036185986		
Bank Reference No. :	IK76099505		
Transaction ID/CTD Reference No.:	201504161415230210100000499		
Applicant's Reference Id/ Assessee Code (TIN/TDN/URN):	33160010946		
Name of Remitter:	Dummy TIN		
Date and Time of Transaction :	16-Apr-2015 02:19:49 PM		
Sr. No.	Head of Account/D.P. Code :	Nature of Remittance:	Amount
1	004000102AK0004	VAT - Tax Collections under State Value Added Tax [1002]	1
2			
3			
4			
5			
6			
7			
8			
Total Amount Payable :			1.00
Amount in Words :			One Rupee Only
Drawing Officer's Code(DDO Code)	BB3344201	Office Code	334
Drawing Officer's Designation	AC,N.S.C. BOSE ROAD		

Note: This is a computer generated challan and does not require any signature/stamp.

		GOVERNMENT OF TAMILNADU COMMERCIAL TAXES DEPARTMENT			
Remitter copy Challan For Counter Payment Section A: Basic Information					
TIN	33550008094	TDN - For depositing TDS Amount			
Name of Dealer / Person / Works Contractee	Lakshmi Corp. Ltd.1				
For Period	November	Financial Year	2014-2015		
PAN	ASDPG2084H	Date	24/04/2015		
Assessment Circle	N.S.C. BOSE ROAD (C)	Payment Against	Return		
Demand/Return Number	18901700003219	In case of TDS, Ack No for Form R			
Transaction ID	201504241118360026000003310				
Bank Name	CANARA BANK				
Section B : Head wise Payment Details					
Payment Description		Head of Account	Amount (In Rs)		
Tax Collection under State VAT Act		004000102AK0004	100.00		
Tax Collection from sale of IMFL and Beer		004000102AM0202	50.00		
Tax Collection from the Sale of Petroleum Goods		004000102AM0100	150.00		
		Total	300.00		
Total Amount Payable	300.00				
Amount in Words	Rupees Three Hundred only				
Name		Signature			
Status /Designation					
For Bank Use Only					
Bank Name					
Bank IFSC Code					
Bank Reference No.					
Payment Mode					
Cheque/DD no.					
Payment Made On	Sign Of Bank With Seal				
	Notes	Drawee Bank/Branch	Cheque/DD No.	Cheque/DD Date	Total Amount (RS)
1000*					
500*					
100*					
50*					
20*					
10*					
5*					
2*					
1*					

CST Forms Generation

CST Forms:

The prescribed statutory forms which a registered dealer needs to issue to sellers / transferors in other states.

Type of Central Sales Tax Forms:

1. Form C (used in the course of Interstate trade or commerce)
2. Form E1 (used for making subsequent inter-State sales)
3. Form E2 (used for making subsequent inter-State sales to E-1 sales)
4. Form F (Interstate movement of goods as Stock/Branch Transfers)
5. Form H (used for immediately preceding sale to exports)
6. Form J (Interstate sales made to any Diplomatic Missions etc.)

Steps for generation of CST Forms (C, H, F):

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Click for E-services.
3. Click on "E-CST Forms" in the E-Services panel.
4. Click on "E-CST Form status".
5. On completion of a period of 1 month and 20 days from the date of quarter end, any taxpayer will be able to view the form C, H, F on the basis of return Annexures filled by him automatically.
6. From the list of forms available, dealer can select the required form and download it.

Steps for Request of CST Forms (E1 and E2):

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>).
2. Click for E-services.
3. Click on "E-CST Forms" in the E-Services panel.
4. Click on "Issuance of E1 and E2 forms".
5. Download the Excel template from the link available.
6. Fill the excel template, validate and generate XML file.
7. Fill the required details and upload the XML File.
8. Dealer can click on "Upload" to upload multiple files.
9. Click on "submitted forms" to view previously submitted forms.
10. Finally when dealer clicks on "Generate acknowledgement", an Acknowledgement Number will be generated for further processing.
11. On approval of concerned authority, user can download the forms from portal.

Steps for submission of details of CST Forms received from other States:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Click for E-services

- 3 Click on "E-CST Forms" in the E-Services panel.
- 4 Click on "Upload E-CST forms received from other states."
- 5 Download the Excel template from the link available.
- 6 Fill the excel template, validate and generate XML file.
- 7 Fill the required details and upload the XML File.
- 8 Click on "Confirm".
- 9 System will save the details and generate acknowledgement receipt for further processing. This will dispense off the maintenance of Form 10 and Form 13 registers manually under the CST (Tamil Nadu) Rules.

View/Generate e-CST Forms

TIN: 33330000065

Form Type * -- Select --

Return period * -- Select --

Legal Name: jillu

Status * -- Select --

Year * -- Select --

Note for Status:

Active - Currently Active and valid forms

Cancelled - Cancelled forms

Cancellation Initiated - Based on revised return, forms are yet to be approved by authority for cancellation

Non Generated Forms - Forms which are not generated due to return/payment defaulter or commodity mismatch

	Form No. (Form Type)	Seller Name (Seller TIN)	Seller State	Period From - Period To	Total Amount / No. of Invoices	Status
<input type="checkbox"/>	331030001291521 (Form C)	revanth (27123456789)	Maharashtra	01/10/2014 - 31/12/2014	20002.00 / 1	Active
<input checked="" type="checkbox"/>	331030001281526 (Form C)	reshma (21000056789)	Odisha(formerly Orissa)	01/10/2014 - 31/12/2014	200002.00 / 1	Active

Generate PDF

[This Declaration form can be printed in Triplicate as *Counterfoil * Duplicate * Original]

THE CENTRAL SALES TAX
(Registration & Turnover) Rules 1957
FORM "C"
FORM OF DECLARATION [See rule 12(1)]

Serial No. :

Name of Issuing State : TAMILNADU

Office of Issue : ESPLANADE (C), ZONE-I (Z)

Date of Issue : 19/09/2014

Purchasing dealer details:

Registration Certificate No :

Name & Address : deigh traders
1331, jagadamba street, chennai Chennai

Date from which registration is : 01/01/2014

To:

ali baba
arinjor
Jammur & Kasturji
Registration No. Name and Address of the seller with names of the State

Certified that the goods ordered for in our purchase Order No. As stated overleaf dated As stated overleaf and supplied as per Bill/Cash memo/Challan No. As stated overleaf dated As stated overleaf or as stated below purchased from you as per your Bill/Cash memo/Challan No. As stated overleaf dated As stated overleaf or as stated below supplied under your challan No. As stated overleaf dated As stated overleaf or as stated overleaf and are issued by my/our registered office. Invoice No. 32970000001 dated 01/01/2014 issued under the Central Sales Tax Act, 1956.

[This Declaration form can be printed in Triplicate as *Counterfoil * Duplicate * Original]

ANNEXURE A. TRANSACTION DETAILS IN RELATION TO FORM C

This form of Declaration is valid only for the following:

(1) Period : 01/01/2014 - 31/03/2014

(2) Total Invoices : 1

(3) Total Value : Rs. 1,02,000.00

Form Serial No. :

Office of Issue : ESPLANADE (C), ZONE-I (Z)

Name of purchasing dealer : deigh traders

To:

a) Name of the seller : ali baba

b) Name of the state : Jammur & Kasturji

c) TIN of the seller :

Particulars of Bill/Cash Memo/ Challan:

Sl. No.	Purchase Order No.	Purchase Order Date	Invoice No.	Invoice Date	Value of Goods (Rs.)	Tax (Rs.)	Total (Rs.)
1			000	19/02/2014	100000.00	2000.00	1,02,000.00

Total Amount : **Rs. 1,02,000.00**

Sl. No.	Invoice No.	Commodity/Description	Purpose of Purchase
1	UVU	Electronic Games	For loading of Goods for Sale or Resale

10 overleaf
5 stated
1 stated
overleaf
10/1/2014

The above statements are true to the best of my knowledge and belief

सत्यमेव जयते

Signature:

Name of the person signing the declaration:

Status of the person signing the declaration in relation to the dealer:

Date: 19/09/2014

Check post

Types of Check post E-forms:

Form JJ (Importer & Exporter/Purchaser from other states – Registered Dealer / Consignment Agent for other than Sixth schedule goods)/Advance Inward way bill)

Form KK (LSP-C & F Agent)

Form LL (Exporter – Registered Dealer / Consignment Agent and LSP-C & F Agent for sixth schedule goods)

Form MM (LSP such as Registered Transporter / Courier and Postal Agencies /Custodian of goods for other than sixth schedule goods)

Generation of Check post E-forms:

- The dealer/C&F agent/Transporter has to login into the system by entering Login ID and password and appropriate captcha.
- The dealer has to click on “**Authenticate for e-Services**” under e-services.
- The dealers have to select Tax-type as VAT/CST from the drop down box and have to enter the Transaction Password to generate e-forms.
- Click on “**e-forms**” available under the Main Menu e-services .

Steps to Generate:

- The dealer have to click on “ e-Forms (JJ/KK/LL/MM)” under the child menu “e-form”

- Click on “**Download Form for e-Declaration**”
- Download the necessary form(JJ/KK/LL/MM) from the download menu.
- Fill all the mandatory details in the downloaded form
- Generate an XML from the filled e-form by clicking on “**Generate XML**”.
- Upload the XML file by clicking on choose file against “**UPLOAD FILE**”.
- After the successful uploading of XML click on “**Generate Form**”.

- Form will be generated with a form number and will be saved in your system in the given path.

Note: Email Id is not case sensitive

Viewing of generated e-forms:

- Click on “View e-Forms (JJ/KK/LL/MM)” link.
- It will show all the e-forms generated by the dealer with that TIN.
- Dealer can search the particular form by entering that “Form No”
- Dealer can search the forms with a date by selecting the “Date”



The screenshot shows a web application window titled "View e-Forms (JJ/KK/LL/MM)". Inside, there is a section for "Downloaded L-I forms" with search filters for "Form No" and "Date", and buttons for "Search", "Clear", and "Back". Below this is a table with 7 columns: "Sl. No", "Form No", "Form Name", "Declaration Date", "Vehicle No", "Total Amount", and "Download". The table contains 5 rows of data, each with a "Download" link.

Sl. No	Form No	Form Name	Declaration Date	Vehicle No	Total Amount	Download
1	FJJ0704150000000004 82	Form JJ	07/04/2015	TN09H1234	10.00	Download
2	FJJ0704150000000004 84	Form JJ	07/04/2015	IN09AB1234	11000.00	Download
3	FJJ0704150000000004 01	Form JJ	20/05/2015	AP09I7777	13.00	Download
4	LL1203150000000000 117	Form LL	12/05/2015	INJ10J1111	2000.00	Download
5	FJJ1103150000000004 38	Form JJ	11/03/2015	TN010J1111	10200.00	Download

Steps for Cancellation of generated e-forms:

- Dealer can cancel the generated forms within an hour after the generation of form
- Click on “Cancel e-Forms”.
- The Screen will display the details of all the Forms generated in the last 1 hour.
- Click on “Cancel” link for the cancellation of the e-form.
- Warning message will display “Do you want to cancel e-form “click “ ok”
- Form will be cancelled successfully.

Refunds

If any amount is refundable to the dealer, under the provisions of the Act, and if the amount paid by the dealer is in excess of what was payable by him, the assessing authority shall issue an order to refund the extra amount or adjust it against his other outstanding liabilities.

Refund Type:

- Application in Form-W
- Excess Payment Adjustment
- Application for Release of Security



Application in Form-W (or) Application for Zero Rated Sales:

When the dealer makes a zero rated sale and files return, he is not eligible for refund by default. The dealer needs to file an application for refund separately.

The dealer, who makes a zero rated sale, shall be entitled to refund of ITC paid by him on the purchase of those goods, which are exported as such or consumed or used in the manufacture of other goods that are exported as specified in the First schedule by a registered dealer in the state.

The dealer shall file an e-application in Form W to the Assessing Authority along with copies of invoices or bills of related purchases within 180 days from the date of making zero rated sales.

List of Zero Rated sales:

- Sales u/s 5(1) of CST Act - Annexure 26 of Return Form I
- Sales u/s 5(3) of CST Act – Annexure 27 of Return Form I
- Sales to SEZ and International Organizations - Annexure 20 of the Return Form I

Steps for Filing Refund Application:

1. Open commercial taxes department portal
2. Login with valid Credentials
3. Click on E-Refunds under E-Services
4. Click on Application in Form-W
5. Fill the return period on which zero rated sales was made, and choose the type of transaction

6. Click on search
7. Select the commodities from the list and click on submit
8. Fill up the sales details, purchase details and refund details and submit to get acknowledgement number.
9. Upload the mandatory documents against the refund acknowledgement number using “Upload Documents” under E-services.
10. Click on “Submit and Complete Refund Process” to get Acknowledgment receipt for that Refund Application.
11. Submit the hard copy to the department within the prescribed date in acknowledgement receipt.

Excess Payment Adjustment:

If any amount of tax paid by the dealer exceeds the amount with which he is properly chargeable, then refund of the excess amount so paid shall be granted to him.

Steps for Excess Payment Adjustment:

1. Open commercial taxes department portal
2. Login with valid Credentials
3. Click on E-Refunds under E-Services
4. Click on Excess Payment Adjustment
5. Select and Fill the Search Criteria
6. Click on Search
7. Select the Excess payment amount if any, using radio button and click on submit
8. Fill the Refund Details and Returns Period
9. Click on Submit to get Acknowledgement Receipt.

Application for Release of Security:

If any of the security deposit made by the dealer was matured, a dealer can file application for release of security.

Steps for Release of Security:

1. Open commercial taxes department portal.
2. Login with valid Credentials.
3. Click on E-Refunds under E-Services.
4. Click on Application for Release of Security.
5. Select the Security Amount from the List if any.
6. Click on submit.
7. Enter the remarks.
8. Click on Submit to get the Acknowledgment Receipt.
9. Submit the hard copy to the department within the prescribed date in acknowledgement receipt.

Assessment

Assessment refers to the assessing of the returns filed by the dealers for its correctness and completeness.

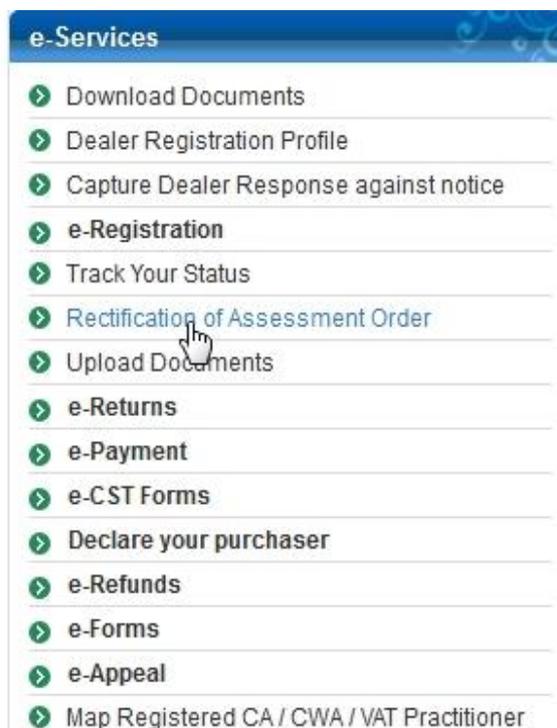
All registered dealers are required to file the returns and pay their tax due. The dealers have to provide particulars of their business details accompanied by proof of full payment of any tax due, to the appropriate Assessing Authority.

Rectification of Assessment order

After an Assessment order is issued any dealer can apply for rectification through the portal, if error is noticed under section 84 of TNVAT Act.

Steps For Applying Rectification of Assessment order:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>).
2. Login with valid Credentials.
3. Click on Rectification of Assessment order under E-Services.
4. Enter the assessment order no in Search dialog box
5. Fill the Rectification details and submit to get acknowledgment number.
6. Submit the hard copy to the within the prescribed date in acknowledgment receipt.



Response on Online Notice

All the notices of hearing/intimations/notices of pre-assessment will henceforth be issued online and will be made available in the dealer portal. The dealers can response to the same through online itself.

Steps to response on any notice:



1. Login with valid Credentials
2. Download the notices from “Download Documents” under e-services.
3. To respond, Click on “Capture dealer responses against notice”.
4. Select the notice Id using radio button.
5. Select a response from the list using radio buttons.
6. Enter the remarks in the text field or attach document using “Upload Remarks/Reply” button.
7. Click on Submit.

Appeal

What is First Appeal?

When a taxpayer is adversely affected by orders as passed by the Assessing Officer, he can file an appeal before the Appellate Deputy commissioner or the Appellate Joint Commissioner (**Commercial Taxes**) having the jurisdiction over the taxpayers.

A first appeal can be filed in any two ways :

- Manual appeal in hardcopy in the office concerned.
- Online filing via Portal

Steps For Filing an Appeal:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>).
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Appeal to appellate authority.
5. Fill the appeal details, Relief Claimed details with grounds of appeal and submit to get acknowledgment number.
6. Pay necessary Appeal fees against the acknowledgment number using E-Payment option.



7. Pay 25% of the disputed tax and 100% of the Admitted tax against the order using E-Payment option.
8. Upload the necessary documents against the appeal acknowledgment number.
9. Download Form X and Acknowledgment receipt.
10. Submit the hard copy to the department with affixes court fee stamp wherever necessary within the prescribed date in acknowledgment receipt.

What is Second Appeal?

The department or a dealer aggrieved by orders in the First appeal can file a Second Appeal.

Filing Second Appeal can be done in two ways:

- Manually through the STAT office
- Through Online Portal

Steps for online Filing Appeal before Tribunal:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Appeal to Tribunal.
5. Fill the appeal details, Relief Claimed details with grounds of appeal and submit to get acknowledgment number.
6. Pay Appeal fees 2% of disputed tax (Min 500-Max2000) against the acknowledgment number using E-Payment option.
7. Pay 100% of the disputed against the order using E-Payment option.
8. Upload the necessary documents against that acknowledgment number.
9. Download Form Z and Acknowledgment receipt.
10. Submit the hard copy to the department with appropriate court fee stamp wherever necessary within the prescribed date in acknowledgment receipt.

Revision of Order:(Revision Petition)

When a taxpayer is adversely affected by orders as passed by the Assessing Officer for which no appeal is allowed, can file revision Petition.

Steps For Filing Revision of Order:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials
3. Click on E-Appeal under E-Services
4. Click on Revision of Order
5. Fill the appeal details, Relief Claimed details with grounds of appeal and submit to get acknowledgment number.
6. Upload the necessary documents against that acknowledgment number.
7. Download Form Y and Acknowledgment receipt.
8. Submit the hard copy to the department with affixes court fee stamp wherever necessary within the prescribed date in acknowledgment receipt.

Review of Tribunal:

When a taxpayer is adversely affected by orders passed by tribunal, review can be filled.

Steps For Filing Review of Tribunal:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Review of Tribunal.
5. Fill the appeal details, Relief Claimed details with grounds of appeal and submit to get acknowledgment number.
6. Pay Appeal fees 2% of disputed tax (Min 500-Max2000) against the acknowledgment number using E-Payment option.
7. Upload the necessary documents against that acknowledgment number.
8. Download Form BB and Acknowledgment receipt.
9. Submit the hard copy to the department with appropriate court fee stamp wherever necessary within the prescribed date in acknowledgment receipt.

Filing of Stay Petition:

A petition for stay is a legal action filed in an appeals asking to stop(stay) the decision of assessing authority.

Steps for filing of Stay Petition:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Filling of Stay Petition.
5. Fill the Dealers Details, Demand Details with Reasons for stay of recovery of the disputed amount and submit to get acknowledgement number.
6. Upload the necessary documents against that acknowledgment number.
7. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Objection Against Enhancement Petition:

If Department had filled an Enhancement petition over an appeal petition,an appellant(taxpayer) can file objection against that Enhancement Petition online.

Steps For Filing of Objection Against Enhancement Petition:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.

4. Click on Objection Against Enhancement Petition.
5. Enter the appeal acknowledgement number and search.
6. Enter the objection against the Enhancement Petition using modify button.
7. Submit it to get acknowledgement receipt and Enhancement Petition form.
8. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Objection Against Written Arguments:

Dealer can use this feature to file objection against the written Arguments by department through portal.

Steps For Filing of Objection Against Written Arguments:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Objection against written Argument.
5. Enter the appeal acknowledgement number and search.
6. Enter the objection against the written argument using modify button and Submit to get acknowledgement receipt, written argument form.
7. Submit the hard copy to the department with appropriate court fee stamp wherever necessary within the prescribed date in acknowledgment receipt.

Erratum:

When dealer found some errors in the orders of Appeal or Tribunal can file erratum petition through portal.

Steps For Filing of Erratum:

Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)

1. Login with valid Credentials
2. Click on E-Appeal under E-Services
3. Click on Erratum
4. Fill Dealer details, Relief claimed, Erratum Finding details and submit to get acknowledgement receipt
5. Submit the hard copy to the department with appropriate court fee stamp wherever necessary within the prescribed date in acknowledgment receipt.

Request For Transfer of Appeal:

Dealer can request to transfer an appeal from one location to other or from one appellate authority to other through portal.

Steps For Filing of Transfer of Appeal:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials
3. Click on E-Appeal under E-Services
4. Click on Request for Transfer of appeal
5. Search for Appeal Acknowledgement number, choose transfer preference detail and submit to get acknowledgment receipt.
6. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Withdrawal of Appeal:

If an appellant decided not to proceed with the appeal, they can use this feature in portal to withdraw their appeal petition.

Steps For Filing of withdrawal of Appeal:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>).
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Withdrawal of appeal.
5. Fill the application of withdrawal of appeal and submit to get acknowledgment receipt.
6. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Memorandum of cross Objection:

The Appellant can File Cross Objection using Memorandum of Cross Objection through Portal

Steps For Filing of Memorandum of cross Objection:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials
3. Click on E-Appeal under E-Services
4. Click on Request for Memorandum of cross objection
5. File objection using modify button and submit to get acknowledgment receipt and form AA.
6. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Deferment Petition :

The Appellant can file deferment Petition for any appeal petition by using the service “Deferment Petition” in Portal.

Steps For Filing of Deferment Petition:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Request for Deferment Petition.
5. Search for Appeal Acknowledgement number, and fill the Deferment details and submit to get acknowledgement receipt.
6. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Advance Hearing Petition:

After Filling of an appeal a dealer can request for advance hearing on that appeal using the service “Advance Hearing Petition” through Portal.

Steps For Filing of Advance Hearing Petition:

1. Open Commercial Taxes Department Portal (<https://ctd.tn.gov.in>)
2. Login with valid Credentials.
3. Click on E-Appeal under E-Services.
4. Click on Advance Hearing Petition.
5. Fill the Details of advance hearing petition by providing the valid appeal number and submit to get acknowledgment receipt.
6. Submit the hard copy to the department within the prescribed date in acknowledgment receipt.

Works Contract TDS

Steps for downloading TDS Certificate (Form T)



1. Open Commercial Taxes Department Portal (<https://ctd.ctd.gov.in>)
2. Click on TDS Certificate (Form T) in Dealer Services on the right side of the portal.
3. Enter the details and click on search in TDS Certificate Search Panel.
4. From the list of certificates, dealer can download the TDS Certificate(Form T)

The screenshot shows the "TDS Certificate Search" form. It has a title bar "TDS Certificate(Form T)". Below it is a form with the following fields:

TDS Certificate Search			
Acknowledgement Number	<input type="text"/>		
Challan Number	<input type="text"/>	Contractee TCN	<input type="text"/>

Below the form are two buttons: "Search" and "Clear".

Other e-Services

1. Taxpayer can post their grievances or queries and get them resolved.
2. Taxpayer can search for commodities and related tax rates.
3. Access to e-documents like Acts, Rules and Citizen Charter/FAQs.
4. Facility to declare purchaser and seller
5. Taxpayer can map CA/CWA/VAT practitioner in his profile with ease
6. Facility to view an updated list of cancelled taxpayers
7. Facility of taxpayer search in the system
8. Provision for posting suggestions (feedback) / grievance on any matter of relevance
9. Availability of E-Calendar service in the dealer portal
10. Easy to amend certificates, apply for rectification etc.
11. Taxpayer can view and download various certificates, notices and orders issued for him and can also respond to notices online.
12. Facility to report tax evasion / suppression / corruption.

Map Digital Signature

Note :- Mapping Functionality will work in Internet Explorer and Google Chrome.

Map Digital Certificate

Purpose Of Map Certificate Login Signing Login and Signing [Map Digital Certificate](#)

Map Registered CA / CWA / VAT Practitioner

Note :- All the alerts and notifications will be going to the VAT Practitioner mapped by the dealer.

Select User Type * Chartered Accountants and Cost Accountants (CA) / Cost and Works Accountants (CWA)
 Other VAT Practitioner

Membership Number / Firm

Membership Number *:

Email Id*:

Name*:

Fields marked with* are mandatory

Site map

- Home
- About Us
 - Introduction
 - Vision, Mission, Strategy & Values
 - Organizational Structure
 - CT at a Glance
 - Revenue data
 - Indicators
 - Budget Speech
 - Policy Note
 - Transfers, Postings and Promotions
 - Service Rules
- GST Corner
- Acts & Rules
 - Tamil Nadu Value Added Tax
 - Central Sales Tax
 - Tamil Nadu Entertainments Tax
 - Tamil Nadu Tax on Luxuries
 - Tamil Nadu Tax on Entry of Motor Vehicles in to Local Areas
 - Tamil Nadu Betting Tax
 - Tamil Nadu Advertisements Tax Act, 1983
 - Tamil Nadu Tax on Entry of Goods in to Local Areas
 - Tamil Nadu General Sales Tax
 - Schedules under Tamil Nadu Value Added Tax Act, 2006
- Forms
 - Tamil Nadu Value Added Tax Forms
 - Central Sales Tax Forms
 - Tamil Nadu Entertainments Tax Forms
 - Tamil Nadu Tax on Luxuries Forms
 - Tamil Nadu Tax on Entry of Motor Vehicles in to Local Areas Forms
 - Tamil Nadu Betting Tax Forms
 - Tamil Nadu Advertisements Tax Forms
- G.O.s & Communications
 - GOs & Notifications
 - GOs & Notifications Archive
 - VAT Circulars
 - Vat Circulars Archive
 - Clarification and Advance Ruling
 - Clarification and Advance Ruling Archive
- Tenders & Auctions
 - Tenders
 - Auction List
- Citizen Corner
 - RTI
 - Citizen Charter
- Consumer Corner
- Contact Us
- Media
 - Press Release
 - Photo Gallery
- Help
 - User Manual
 - FAQs
 - Getting Started
 - Videos
- Calendar
- e>Returns for Unregistered Dealers
- Report Evasion
- Dealer Search
- Commodity Search & Tax Rates
- List of Cancelled Dealers
- Works Contractor Form S
- e-Payment
- List of Dealers Selected for Audit
- Suggestions
- Post Query
- Holiday List
- Essential Downloads
- Grievance Redressal
- Verification of CST Forms
- e-Services templates
- Know Your Circle
- A-Z Links
- Terms of Use
- Disclaimer
- Privacy Policy
- Sitemap
- VAT Related Sites
- TDS Certificate(Form T)
- e-Track Status
- Resend Link for Email and SMS Verification Code
- List of LTU Dealers
- e-Services
- Know Your Correct TIN
- Pre-requisites
- e-Declaration
- List of DSC Vendors
- Log Ticket
- Verify Turnover Declaration Certificate
- List of Appeal Order
- List Of Hearing Notice Details
- Department Details
- Know Your CA & Vat Practitioner

