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*Department of
TAMILNADU SALES TAX APPELLATE
TRIBUNAL, CHENNAI.*

Tamilnadu Sales tax Appellate Tribunal

Tamilnadu Sales Tax Appellate Tribunal (S.T.A.T) was established under the Tamilnadu General Sales Tax Act, 1959. It hears appeals against the orders of the competent authorities under the Tamilnadu General Sales Tax Act, 1959, Central Sales Tax Act, 1956 and Tamilnadu Agriculture Income Tax Act, 1955. It is thus a common Appellate Authority for the Commercial Taxes Department and Revenue Department but it is a separate Head of the Department.

Composition :

The S.T.A.T consists of the Chairman and 4 Benches. The Chairman is a very Senior District Judge. Main Bench at Chennai has one Departmental Member who shall be an officer of the Commercial Taxes Department in the cadre of Additional Commissioner and one Second Member who shall be an officer of the Indian Audit and Accounts Service or an officer of the Income Tax Department not below the rank of an Assistant Commissioner of Income Tax or an outsider who shall possess knowledge of accounts and have passed the final examination for Chartered Accountants specified in Regulations 20 to 22 of the Chartered Accountants Regulations, 1949 and be a member of the Institute of Chartered Accountants of India and possess practical experience for not less than 5 years as a Chartered Accountant. Each Additional Bench at Chennai, Madurai and Coimbatore has one Judicial Member in the cadre of Civil Judge (Senior Division) and one Departmental Member in the cadre of Joint Commissioner of Commercial Taxes Department.

Organisational Structure

Tamilnadu Sales tax Appellate Tribunal has its Headquarters at Chennai and Addl. Benches at Madurai and Coimbatore. The Bench at Chennai consists of two Benches viz. Main and Additional.

The Chairman is the Head of the Department and is common to all the Benches. In Main Bench at Chennai there is a Second Member deputed from Indian Accounts and Audit Service or from an Income Tax Department. Apart from this, there is a Judicial Member also in each of the Addl. Benches. Departmental Member is posted usually from among the Senior Additional Commissioners of the Department of Commercial Taxes. A Personal Clerk is attached to the Chairman and one steno typist each to all other Members. The Personal Clerk and Steno typist attached to members are responsible for the typing of orders dictated by the Chairman and the Members.

Secretary of the Tribunal is the Head of the Ministerial Staff, having sufficient personnel under him. Second Appeals are to be filed before the Tribunal within 60 days from the date of receipt of first appellate order pronounced by the Appellate Deputy Commissioner/Joint Commissioner (Appeals). The fee prescribed for filing of appeals are also follows: -

Filing of Appeal under Tamil Nadu General Sales Tax Act, 1959.	2% of the Disputed Tax and penalty subject to Minimum of Rs.100/- and maximum of Rs.2000/- under Tamil Nadu General Sales Tax Act, 1959
Filing of Appeal under Value Added Tax Act, 2006.	2% of the Disputed Tax and penalty subject to Minimum of Rs.500/- and maximum of Rs.2000/- under Tamil Nadu Value Added Tax Act, 2006

Mandatory requirements for filing an appeal before S.T.A.T

An appeal in respect of assessment year 1999-2000 or later, the appeal should be accompanied by satisfactory proof of payment of the tax as ordered by the Appellate Deputy Commissioner or by the Appellate Joint Commissioner as the case may be, if it is one filed against the order passed under sub-section (3) of Section 31 or under Sub-section (3) of Section 31-A of Tamil Nadu General Sales Tax Act 1959 and under sub-section 3 of Section 51 or under sub-section (3) of Section 52 of the Tamilnadu Value Added Tax

Act, 2006. If the appeal is one filed against an order passed under sub-section (1) of Section 32 of Tamil Nadu General Sales Tax Act 1959 and sub-section (1) of Section 53, it should be accompanied by satisfactory proof of payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable, as the case may be, and twenty five percent of the difference of the tax ordered by the Joint Commissioner under section 32 of Tamil Nadu General Sales Tax Act,1959 and under section 53 of the Tamilnadu Value Added Tax Act, 2006 and the tax admitted by the appellant.

Limitation for filing an appeal before the S.T.A.T

Any person objecting to an order passed by the Appellate Deputy Commissioner under sub-section (3) of Section 31 of the Tamil Nadu General Sales Tax Act 1959 and sub-section (3) of Section 51 of the Tamilnadu Value Added Tax Act, 2006, or by the Appellate Deputy Commissioner under sub-section (1) of Section 31-A of the Tamil Nadu General Sales Tax Act 1959 and under sub-section (3) of Section 52 of the Tamilnadu Value Added Tax Act, 2006 or by the Joint Commissioner under sub-section (1) of Section 32 of Tamil Nadu General Sales Tax Act,1959 and under Section 53 of the Tamilnadu Value Added Tax, 2006 may within a period of 60 days from the date on which the order was served in the manner prescribed, may appeal against such order to the Appellate Tribunal. In case, the appeal is filed by an authorised officer of the Commercial Taxes Department, then the limitation shall be within a period of 120 days from the date on which the order was served in the manner prescribed, may appeal against such order to the Appellate Tribunal.

WORKING OF THE TRIBUNAL

Usually appeals are heard at Headquarters by a Full Bench consisting of the Chairman, a Departmental Member and a Second Member. Sometimes in certain appeals filed before the Tribunal, the Joint Commissioner holding the post of the Addl. Departmental Member had been the first appellate authority who heard and disposed of the first appeal against the same assessment. In such cases, that Addl. Departmental Member will not sit in Judgement on his own decision in first appeal as first appellate authority. Such cases will be set apart and posted before another Bench.

An appeal to the Tribunal is presented before the Secretary, either in person or by registered post. Secretary receives the appeal, affixes his dated signature acknowledging receipt and sends it to the concerned section. The concerned section clerk examines the papers thoroughly and enters the same in 'A' Register which is the permanent record of appeals containing all the movements of the appeal from receipt to disposal and dispatch of orders. After due registration, the Section Clerk prepares an acknowledgement card, which has been kept printed, gets the signature of the Secretary and sends the same to the appellant. A copy of the appeal memorandum together with its enclosures is sent to the State Representative with the signature of the Secretary in the forwarding letter.

If the appeal is found defective in any respect, a defect notice is prepared pointing out the defect and communicated to the appellant asking him to cure the defect within a reasonable time. If the appeal is in order and if there is any stay Petition or other petitions like Delay Condonation Petition, etc., the petition will be taken on file and the petition will be posted for hearing on a priority basis. When an appeal or petition is posted for hearing, the files will be sent to the Bench Clerk after issuing notice to both parties, the appellant through his counsel, if any, and to the State Representative. If it is a State Appeal, the copy of the appeal memorandum with enclosures will be forwarded to the concerned assessee. The forms of Cross Objections, if any, will be filed by the assessee in quadruplicate.

On the posting date, the appeal is taken before the Bench and if it is heard finally and taken for disposal, the files will be submitted to the concerned Member or Chairman, as the case may be, as allotted by the Presiding Member in the particular Bench. Then the concerned Member/Chairman writes draft order in appeal and sends it for circulation among the Member/Members who heard the appeal. After circulation of the draft order and approval of all the Members, one stretch of fair copy of the decision / order is taken by the Stenographer attached to the Chairman/Member. Then the draft order, as approved by the Members, who heard the appeal, together with one stretch of copies are entrusted to the Clerk-cum-Examiner. He takes sufficient copies of the order, either by typing or by taking Xerox Copies, compares the orders with the approved draft and after entering into the register sends the files along with the original and copies of the order to the Record Clerk. He arranges the files, gives page numbers and stitches the files with the original order in the said file. Then he enters the details in the register kept by him and submits the copies of the order with files to the Secretary for signature. The Secretary after perusing the files and orders affixes his signature and returns them to the Despatch Assistant for dispatch to the concerned parties.

Copies of the orders are communicated a) to the appellant through counsel, if any, b) to the State Representative with assessment and first appeal files, if any, handed over at the time of hearing of the appeal, c) to the concerned assessing authority, d) to the concerned first appellate authority, e) to the Deputy Commissioner concerned, f) to the Joint Commissioner concerned, g) to Commissioner of Commercial Taxes, Chennai. A separate copy is kept in stock file also. Thereafter, the original Tribunal appeal file stitched with the original of the Tribunal Order in the appeal and all other papers like orders in interlocutory petitions, etc., is entrusted to the concerned Clerk, who will enter the relevant details in the appropriate columns of the 'A' Register. He then sends back the files to the Record Clerk for safe custody. A disposed file of the Tribunal has to be kept for 10 years before destruction.

List and Address of area-wise officers

Chennai (Headquarters Bench)	City Civil Court Building, 2 nd Floor, High Court Campus, Chennai - 104
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Chairman	
Departmental Member	
Second Member	
Secretary	
Addl. Bench, Chennai	City Civil Court Building, 2 nd Floor, High Court Campus, Chennai - 104
Addl. Judicial Member	
Addl. Departmental Member	

Addl. Bench, Madurai	Commercial Taxes Building, Dr. Thangaraj Salai, Madurai - 20
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Addl. Judicial Member	
Addl. Departmental Member	
Secretary	

Addl. Bench, Coimbatore	Commercial Taxes Building, Dr. Balasundaram Road, Coimbatore - 18
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Addl. Judicial Member

Addl. Departmental Member

Secretary.

	Tel.(Off:)
Chairman, Sales Tax Appellate Tribunal, Chennai	044-25340093
Departmental Member. Sales Tax Appellate Tribunal, Chennai	044-25340292
Second Member, Sales Tax Appellate Tribunal, Chennai - 104	044-25340292
Addl. Judicial Member, Sales Tax Appellate Tribunal, Chennai	044-25340292
Addl. Departmental Member, Sales Tax Appellate Tribunal, Chennai	-do-
Secretary, Sales Tax Appellate Tribunal, Chennai	-do-
Addl. Judicial Member, Sales Tax Appellate Tribunal Madurai.	04652 – 2529195
Addl. Departmental Member, Sales Tax Appellate Tribunal, Madurai.	-do-
Secretary, Sales Tax Appellate Tribunal, Madurai	-do-

Addl. Judicial Member, Sales Tax Appellate Tribunal, Coimbatore.	0422- 2243571
Addl. Departmental Member Sales Tax Appellate Tribunal, Coimbatore.	-do-
Secretary, Sales Tax Appellate Tribunal, Coimbatore.	- do -

List of Public Information Officer

Chennai (Headquarters Bench)	Secretary, Sales Tax Appellate Tribunal, City Civil Court Building, 2 nd Floor, High Court Campus, Chennai - 104
Chennai (Addl. Bench)	Secretary, Sales Tax Appellate Tribunal, City Civil Court Building, 2 nd Floor, High Court Campus, Chennai - 104.
Madurai (Addl. Bench)	Secretary, Sales Tax Appellate Tribunal, Commercial Taxes Building, Dr. Thangaraja Salai, Madurai - 20
Coimbatore (Addl. Bench)	Secretary, Sales Tax Appellate Tribunal, Commercial Taxes Building, Dr. Balasundaram Road, Coimbatore - 18.

Appellate Authority under Right to Information Act, 2005

Chairman,

Sales Tax Appellate Tribunal,

Chennai - 104.

Details of Programmes / Schemes /Services, if any

Apart from the efforts made with a view to dispose the appeals as early as possible no other Programmes/Schemes/Services are offered by the Tribunal.

Application Forms & Details, if any

(i) Form No. III	Form of Appeal Memorandum to the Appellate Tribunal under Tamil Nadu General Sales Tax Act, 1959
(ii) Form No. III - A	Form of Memorandum of Cross Objection to the Appellate Tribunal under Tamil Nadu General Sales Tax Act, 1959.
(iii) Form No. Z	Form of Appeal Memorandum to the Appellate Tribunal under Tamilnadu Value Added Tax Act, 2006
(iv) Form No. AA	Form of Memorandum of Cross Objection to the S.T Appellate Tribunal under Tamilnadu Value Added Tax Act, 2006.