

PRO - ACTIVE DISCLOSURES RELATING TO COMMERCIAL TAXES DEPARTMENT

The various activities of the department are governed by the relevant Acts and Rules made thereunder and standing orders contained in CT Manual Volumes I, II and III and the administrative circulars and instructions issued by the Commissioner of Commercial Taxes.

The citizen's charter announced by this department promises that the department shall endeavour to

- acknowledge declarations, intimations, applications, returns and all communications on the spot and in any case, within 7 days of their receipt.
- respond to all communications within 30 working days of their receipt.
- give interim reply to the applicant in case of unavoidable delay in decision making.
- refund amounts due within 90 days of receiving a valid claim.
- release the detained consignments immediately where the representation for the same is correct and complete.
- check the accounts produced for final assessment promptly.

The department shall further strive to ensure the following :

- All officers who deal with dealers will carry an identity card.

- Information disclosed, both personal and business, will be kept in strict confidence.
- If consignments have to be detained, it will be done only after explaining the reasons for the same. Sufficient opportunity will be provided before passing any final order.
- Business premises will be inspected only based on the authorization letter from the competent authority.
- Full information will be provided to those who seek information about appeal procedures and the authorities with whom appeals can be filed.
- Consultations will be held with the Associations of Trade, Industry and Consumers while reviewing the policies and procedures.
- The Joint Commissioner (Public Relations) in the office of the Special Commissioner and Commissioner of Commercial Taxes, Chepauk, Chennai-5 will be accessible and will provide the required information and procedural details promptly.
- Timely publicity of all changes in the law or procedures will be done.

The Citizen's charter also promises the following towards providing quality service :

- Dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of applications.
- The certificate of Registration issued is valid for the financial year and is renewable every year or once in five years, as the case may be.

- The Traders' Welfare Board has been constituted with a view to extend financial assistance to the members and their family for medical treatment, educational purposes etc.
- General information regarding the Commercial Taxes Department, the procedure for registration and tax payment and current tax rates of commodities are available in the web site “ www.tnsalestax.com “.
- On application, under Section 28-A of the Tamil Nadu General Sales Tax Act, 1959, Commissioner of Commercial Taxes will provide / issue clarifications on tax rates within the least time possible. If due to unavoidable reasons, this process takes more time, the Commissioner of Commercial Taxes will send an interim reply.
