

JOINT COMMISSIONER  
(Computer Systems) Jc(r/s)  
3221  
24 DEC 2020  
CENTRE  
08

**PROCEEDINGS OF THE PRINCIPAL SECRETARY/  
COMMISSIONER OF COMMERCIAL TAXES  
OFFICE OF THE PRINCIPAL SECRETARY/  
COMMISSIONER OF COMMERCIAL TAXES, CHEPAUK, CHENNAI-5  
PRESENT: THIRU M.A.SIDDIQUE,I.A.S.,**

Proc.No. R1/3170/2020

DATED: 04.12.2020

Sub: TNVAT Act, 2006 – Assessment orders passed by the Deputy Commissioners, Large Taxpayer's unit, Chennai - Random scrutiny - Assigning of internal audit officers from Territorial Divisions - orders issued – Regarding.

- Ref: 1. Commissioner of Commercial Taxes Circular No.10/2020/R4/626032/ 2020, dated 07.10.2020.  
2. Minutes of the Webex meeting of the Principal Secretary / Commissioner of Commercial Taxes on the Performance of the Assistant Commissioners (Review & Appeal), Deputy Commissioners of Territorial Divisions along with Joint Commissioners of Chennai Divisions held on 14.10.2020

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ORDER:

In the circular read in the reference first cited, it has been ordered that in respect of Large Tax Payers unit the internal audit officers for Deputy Commissioner, Large Tax Payer's unit -I to IV, shall be the Territorial Deputy Commissioners of Chennai(North), Chennai (Central), Chennai(South) and Chennai(East).

2. As recorded in the Minutes of the Webex meeting of Principal Secretary/Commissioner of Commercial Taxes on the Performance of the Assistant Commissioners (Review & Appeal), Deputy Commissioners of Territorial Divisions of Chennai Divisions held on 14.10.2020 the Joint Commissioner, Large Taxpayers' Unit in Ref. No. 711567/2020/A6 dated 21/11/2020 has communicated the list of assessment finalized by the Deputy Commissioners during the year 2019-2020 and the details are as follows:-

Deputy Commissioner (ST), Large Taxpayer's unit –I	:	68
Deputy Commissioner (ST), Large Taxpayer's unit –II	:	12
Deputy Commissioner (ST), Large Taxpayer's unit –III	:	04
Deputy Commissioner (ST), Large Taxpayer's unit –IV	:	15
Total	:	99

3. Hence, these finalized cases are divided into four with 25 for three divisions and 24 for one division and assigned to the respective Territorial Joint Commissioners in the order of rotation as given below:- (Copy of list received from Joint Commissioner, Large Taxpayers' Unit enclosed).

- (a) Serial Numbers 1, 5, 9, 13,17, 21, 25, 29, 33, 37, 41, 45, 49, 53, 57, 61, 65, 69, 73, 77, 81, 85, 89, 93, 97 to the Joint Commissioner, Chennai North Division.

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16/12/20

(b) Serial Numbers 2, 6, 10, 14, 18, 22, 26, 30,34, 38, 42, 46, 50, 54, 58, 62, 66, 70, 74, 78, 82, 86, 90, 94, 98 to the Joint Commissioner, Chennai Central Division.

(c) Serial Numbers 3, 7, 11, 15, 19, 23, 27, 31,35, 39, 43, 47, 51, 55, 59, 63, 67, 71, 75, 79, 83, 87, 91, 95, 99 to the Joint Commissioner, Chennai South Division and

(d) Serial Numbers 4, 8, 12, 16, 20, 24, 28, 32, 36, 40, 44, 48, 52, 56, 60, 64, 68, 72, 76, 80, 84, 88, 92, 96 to the Joint Commissioner, Chennai East Division.

4. All Territorial Joint Commissioners of Chennai Divisions are directed to assign the work of carrying out internal audit to their Territorial Deputy Commissioners and monitor completion of those cases within a period of 45 days. It may also be ensured that the Assistant Commissioners, who are looking after Full Additional Charge of the post of Deputy Commissioners, should not be assigned this work as all the assessments files that are due for audit are finalised in the cadre of the Deputy Commissioners.

5. While assigning the files for internal audit in the above manner, it is clarified that the authority for issue of settlement order in respect of audit defects, if any, pointed out by the Territorial Deputy Commissioners, shall be the Joint Commissioner, Large Tax Payer's unit and not the respective Territorial Joint Commissioners.

Sd/ M.A. Siddique,  
Principal Secretary/  
Commissioner of Commercial Taxes

To:

1. The Joint Commissioner (ST), Large Taxpayer's unit, Chennai
2. The Deputy Commissioners (ST), I, II, III and IV,  
Office of the Joint Commissioner (ST), Large Taxpayer's unit, Chennai

Copy to:

1. All Additional Commissioners, Joint Commissioners,
2. Deputy Commissioners and Assistant Commissioners  
Office of the Principal Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai - 5

Copy to:

1. Joint Commissioners (ST), Territorial, Chennai North, South, Central and East Divisions
2. Joint Commissioner (CS) with a request to upload the proceeding in the Departmental website as well as <http://www.tn.gov.in/rti/pio-appellate.htm>.
3. Personal Secretary to Commissioner of Commercial Taxes.
4. Stock File

//forwarded by order//

*Geetha*  
Superintendent  
9/12/20

List of order passed for the period from 01.04.2019 to 31.03.2020

	Section	VAT / CST	Assmt. No.	Year	Name of the dealer	Date of order
1	DC-I	CST	635517	2017-18	Sony India	19/07/2018
2	DC-I	CST	497541	2017-18	Ramco Cements	30/11/2018
3	DC-I	CST	794030	2017-18	Godrej Consumer Products Ltd.	08/01/2019
4	DC-I	CST	731	2017-18	Castrol India Ltd.	05/02/2019
5	DC-I	CST	689072	2017-18	Steel Authority of India Ltd.	20/02/2019
6	DC-I	CST	82841	2017-18	Tata Steel Ltd.	20/02/2019
7	DC-I	CST	507215	2017-18	Hindustan Coca Cola Beverages P. Ltd	22/02/2019
8	DC-I	CST	32214	2017-18	LG Electronics India P. Ltd.	22/02/2019
9	DC-I	CST	617336	2017-18	Pepsico India Holdings P. Ltd.	26/02/2019
10	DC-I	CST	922773	2017-18	Flipkart India P. Ltd.	28/02/2019
11	DC-I	CST	770843	2017-18	Whirlpool India Ltd.	28/02/2019
12	DC-I	CST	34035	2017-18	Empee Breweries Ltd.	28/02/2019
13	DC-I	CST	838240	2017-18	HDFC Bank	07/03/2019
14	DC-I	CST	599263	2017-18	P & G	20/03/2019
15	DC-I	CST	10020	2017-18	EID Parry	09/05/2019
16	DC-I	CST	32926	2017-18	Exide Industries Ltd.	09/05/2019
17	DC-I	CST	791487	2017-18	Samsung Electronics	09/05/2019
18	DC-I	CST	82841	2017-18	Tube Investments of India	30/05/2019
19	DC-I	CST	49932	2017-18	ITC Ltd.	25/06/2019
20	DC-I	CST	977086	2017-18	Dell International	08/07/2019
21	DC-I	CST	631312	2017-18	Godrej & Boyce Mfg. Co. Ltd.	20/09/2019
22	DC-I	CST	619041	2017-18	BPCL	26/09/2019
23	DC-I	CST	875356	2017-18	Flextronics Technologies	27/02/2019



24	DC-I	CST	82841	2013-14	Tube Investments	03/04/2018
25	DC-I	CST	82841	2014-15	Tube Investments	03/04/2018
26	DC-I	CST	82841	2016-17	Tube Investments	05/04/2018
27	DC-I	CST	875356	2015-16	Flextronics	16/04/2018
28	DC-I	CST	977086	2016-17	Dell International	24/04/2018
29	DC-I	CST	619041	2016-17	BPCL	07/05/2018
30	DC-I	CST	32926	2012-13	Exide Industries	07/05/2018
31	DC-I	VAT	33531360613	2015-16	Godrej & Boyce	24/05/2018
32	DC-I	VAT	33531360613	2016-17	Godrej & Boyce	24/05/2018
33	DC-I	VAT	33041100001	2014-15	ITC Ltd.	29/05/2018
34	DC-I	VAT	33640641152	2014-15	HDFC	30/05/2018
35	DC-I	VAT	33640641152	2015-16	HDFC	30/05/2018
36	DC-I	VAT	33941021809	2011-12	BPCL	05/06/2018
37	DC-I	CST	838240	2014-15	HDFC	12/06/2018
38	DC-I	CST	838240	2015-16	HDFC	12/06/2018
39	DC-I	CST	32926	2015-16	Exide Industries	20/06/2018
40	DC-I	CST	32926	2016-17	Exide Industries Ltd.	27/12/2018
41	DC-I	CST	32926	2016-17	Exide Industries Ltd.	29/01/2019
42	DC-I	VAT	33350620311	2011-12	LG Electronics India P. Ltd.	06/02/2019
43	DC-I	VAT	33350620311	2012-13	LG Electronics India P. Ltd.	06/02/2019
44	DC-I	VAT	33350620311	2013-14	LG Electronics India P. Ltd.	08/02/2019
45	DC-I	VAT	33220640025	2011-12	Exide Industries Ltd.	11/02/2019
46	DC-I	VAT	33220640025	2010-11	Exide Industries Ltd.	11/02/2019
47	DC-I	VAT	33041100001	2012-13	ITC Ltd.	28/02/2019
48	DC-I	CST	507215	2017-18	Hindustan Coca Cola Beverages P. Ltd.	20/03/2019

	DC-I	VAT	3304110001	2013-14	ITC Ltd.	29/03/2019
	DC-I	VAT	33220640025	2012-13	Exide Industries Ltd.	22/04/2019
51	DC-I	CST	922773	2017-18	Flipkart India P. Ltd.	22/04/2019
52	DC-I	VAT	33220640025	2013-14	Exide Industries Ltd.	24/04/2019
53	DC-I	VAT	33220640025	2014-15	Exide Industries Ltd.	24/04/2019
54	DC-I	VAT	33220640025	2015-16	Exide Industries Ltd.	24/04/2019
55	DC-I	VAT	3304110001	2015-16	ITC Ltd.	30/05/2019
56	DC-I	CST	25138	2014-15	Tata Steel	04/09/2019
57	DC-I	TIN	3304110001	2017-18	ITC Ltd.	18/02/2020
58	DC-I	CST	49932	2016-17	ITC Ltd	18/02/2020
59	DC-I	CST	507215	2016-17	Hindustan Cococola Beverages P Ltd	08/01/2020
60	DC-I	CST	-	2016-17	Tractor an camble Home products	03/06/2019
61	DC-I	CST	791487	2016-17	Samsung India Electronics P Ltd	30/01/2019
62	DC-I	CST	635517	2016-17	Sony India Ltd	19/08/2019
63	DC-I	CST	689072	2016-17	Steel Authority of India Ltd	02/03/2020
64	DC-I	VAT	-	2016-17	Practor and Gamble I Ltd	27/04/2018
65	DC-I	CST	-	2017-18	ITC Limited	20/02/2020
66	DC-I	CST	-	2017-18	LG Electronics	17/03/2020
67	DC-I	CST	-	2017-18	Steel Authority of India Ltd	02/03/2020
68	DC-I	VAT	-	2017-18	ITC Ltd	18/02/2020
69	DC - II	CST	31902	2017-18	Philips India Ltd	08/04/2019
70	DC - II	CST	694067	2017-18	lijin Automotive P.Ltd	24/04/2019
71	DC - II	CST	818576	2017-18	Tata Motors Ltd	26/04/2019
72	DC - II	CST	50806	2017-18	GE & T Ltd	24/05/2019
73	DC - II	CST	97683	2017-18	Essar Steel India	31/07/2019
74	DC - II	CST	637115	2017-18	Mirc Electronics	13/08/2019

75	DC - II	CST	697193	2017-18	Reliance Industries Ltd	20/08/2019
76	DC - II	TNGST	1580243	1998-99	Panyam Cements	12/11/2019
77	DC - II	ENTRY TAX	E. 2017-18	2017-18	TVS Motors Ltd	23/01/2020
78	DC - II	CST	848678	2017-18	Ford India P.Ltd	24/01/2020
79	DC - II	CST	981508	2017-18	Renault Nissan Automotive India P.Ltd	13/03/2020
80	DC - II	CST	638889	2017-18	Voltas Ltd	17/03/2020
81	DC - III	CST	-	2017-18	Piditile Industries	12/04/2019
82	DC - III	CST	-	2017-18	Mondelez India Foods (P) Ltd	22/04/2019
83	DC - III	CST	-	2017-18	Mobis India Ltd	30/09/2019
84	DC - III	CST	-	2017-18	Lifestyle Internation	26/02/2020
85	DC- IV	CST	845546	2017-18	BMW INDIA PVT LTD	08/04/2019
86	DC- IV	CST	31706	2017-18	BRAKES INDIA LTD	08/04/2019
87	DC- IV	VAT	33390842516	2011-12	Catterpillar India (P) Ltd (Vat Audit)	29/04/2019
88	DC- IV	VAT	33390842516	2012-13	Catterpillar India (P) Ltd (Vat Audit)	29/04/2019
89	DC- IV	VAT	33390842516	2013-14	Catterpillar India (P) Ltd (Vat Audit)	29/04/2019
90	DC- IV	VAT	33390842516	2014-15	Catterpillar India (P) Ltd (Vat Audit)	29/04/2019
91	DC- IV	VAT	33390842516	2015-16	Catterpillar India (P) Ltd (Vat Audit)	29/04/2019
92	DC- IV	VAT	33390842516	2016-17	Catterpillar India (P) Ltd (Vat Audit)	29/04/2019
93	DC- IV	CST	865329	2017-18	Videocon Industries Ltd	13/05/2019
94	DC- IV	CST	33714	2017-18	Sundaram Fasteners	28/05/2019
95	DC- IV	CST	999968	2017-18	Huawei Telecommunication	06/06/2019
96	DC- IV	CST	25232	2017-18	Indian Oil Corporation Limited	06/06/2019
97	DC- IV	VAT	33270400111	2011-12	Indian Oil Corporation Limited	24/06/2019
98	DC- IV	VAT	33270400111	2012-13	Indian Oil Corporation Limited	24/06/2019
99	DC- IV	CST	25232	2018-19	Indian Oil Corporation Ltd	12/02/2020

Sd./T.Charusree  
Joint Commissioner (ST),  
Large Taxpayers Unit,  
Chennai- 600 008.