COMMERCIAL TAXES DEPARTMENT

CITIZENS' CHARTER

AIMS AND OBJECTS

This Charter is an expression of commitment of the Commercial Taxes Department to the following aims and objects:

♦ Effective implementation of the Acts, Rules and other relevant procedures.
♦ Maximisation of revenue collection and thereby contribute to the efforts of the Government to implement the various welfare and development programmes.
♦ Providing quality service to dealers and assessees as well as to trade and industry.

MEANS

To achieve the above aims, the Department shall strive to adopt the following means:

♦ Transparency in administration.
♦ Promptness and efficiency.
♦ Courtesy and understanding.
♦ Integrity and judiciousness.
Accountability and credibility.

**EXPECTATIONS**

The success of the Department's functioning and administration depends on co-operation from the client public. The Department therefore expects the following from the dealers:-

- Promptness in registration and renewal of registration.
- Correctness in the maintenance and submission of accounts.
- Promptness in filing of returns by availing the concessions extended by the Government.
- Promptness in payment of taxes.
- Overall compliance of the laws.

In pursuance of the above means and expectations, **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 (Full opportunity will be provided before passing any final order).
Business premises will be inspected only with authorisation 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.

TOWARDS PROVIDING QUALITY SERVICE

Dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of application.

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, education 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 website (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 least time possible. If due to unavoidable reasons, this process takes more time, the Commissioner of Commercial Taxes will send an interim reply.

♦ For complaints and grievances, the dealers and members of the Public can address the Tax Grievances Cell, headed by the Joint Commissioner (Administration), Office of the Special Commissioner & Commissioner of Commercial Taxes, Chepauk, Chennai-5.

CONCLUSION

The department will discriminate between compliant and non-compliant dealers. The former will be encouraged while effective action will be taken against the latter. It is hoped that through mutual co-operation, the Department and the client public will be able to contribute to the development of the State.

Se.Ma. VELUSAMY,
Minister for Industries and Commercial Taxes.