

## **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](http://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.

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### **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.