COMMERCIAL TAXES AND REGISTRATION DEPARTMENT CITIZEN'S CHARTER COMMERCIAL TAXES 2006-2007

AIMS AND OBJECTS

This Charter is an expression of commitment of the Commerciai 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 FROM DEALERS

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

as persons Promptness in registration and renewal, of registration according to met, miles • Correctness in the maintenance and

4 reliable submission of accounted schores property

Promptness in filing of returns by availing the concessions extended by the Government.

Promptness in payment of taxes.

Overall compliance of the Tax laws.

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In pursuance of the above means and expectations, **DEPARTMENT** THE 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

release the defained consignments immediately where the representation for the same is correct and complete.

check the accounts produced for final assessment promptly. Of the family decision a provided winds there is accounted

THE DEPARTMENT SHALL FURTHER STRIVE TO ENSURE THE FOLLOWING:

All officers who deal with dealers will carry an Identity Card.

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Information disclosed, both personal and business, will be kept in strict confidence.

Propor bills/documents 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 authorisation letter from the competent authority. only on compliant

- Full information will be provided to those who seek information about appeal procedures and the authorities with whom appeals can be filed.
- Consultations held be Associations of Trade, Industry 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. till the closure of business. Renewal of segintain Dis not longitud.
- 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 Department, Taxes 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, H Commissioner of Commercial Taxes will provide / issue clarifications on tax rates within the least time possible. If due to unavoidable reasons, this process takes

Rate of ton another your wed 2006 and Vorney obser dominicaling arm provided in all comme deld some officers Adrehanistative officers, + commentered more time, the Commissioner of Commercial Taxes will send an interim reply.

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 For complaints and grievances, the dealers and members of the Public can address the Tax Grievances Call Additional Commissioner (Administration), office of the Commissioner of Carrent Commissioner of Carrent Carren office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5 Taxes, Chepauk, Chennai-5.

For receiving complaints and suggestions and information on toward an Interactive Voice Recording System has been installed in the chamber of the of Commercial Commissioner directly to Information received goes Commercial Taxes' Commissioner of Number is Phone The attention. 044-28520535.

> A Special Committee comprising Secretary Government, / Commercial Taxes Secretary and Finance Department, Commissioner of Commercial Taxes has been constituted under Section 16 (D) to give relief on grounds of gross violation of the Principles of Natural Justice and the provisions of the Act, where the aggrieved person has failed to avail Statutory Appeal remedies in time.

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• Right to Information Act is implemented in the Department and its implementation is being closely watched at the highest level.

TRADERS' WELFARE

Traders' Welfare Board is implementing various schemes for the welfare of traders and their families.

Details of Welfare Schemes are as follows:

Types of Assistance	Upto 31.3.2006	
	Amount disbursed Rs.	No. of Members benefited
1. Family assistance	70,55,000	279
2. Medical assistance	7,36,000	33
3. Educational	1,98,000	77
assistance		
4. Sports assistance	15,000	2
5. Marirage assistance	10,000	2
6. Fire & Riots assistance	1,45,000	29
7. Assistance to Disabled	15,000	2
8. Higher Marks	20,000	6
Total	81,94,000	430

Upto 31.3.2001, the total membership of Traders' Welfare Board was 38,971 with a

subscription of Rs. 65.81 lakhs. Upto 31.3.2006 there were 42,663 members with a subscription of Rs. 78.82 lakhs.

To look after the welfare of the traders, Traders' Welfare Board will be revamped and assistance schemes for Traders' welfare will be reexamined with a view to improve the schemes and make them better.

CONCLUSION

The department will discriminate between compliant and non-compliant dealers. While encouraging the former, 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 significantly for the development of the State.

S.N.M. UBAYADULLAH

Minister for Commercial Taxes.