

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

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 assesseees 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:-

- Promptness in registration ^{as per law} and renewal of registration according to rules and regulations. ^{Maintenance of simplified purchase}
- Correctness in the maintenance and submission of accounts ^{monthly returns, etc}
- Promptness in filing of returns by availing the concessions extended by the Government.
- Promptness in payment of taxes.
- Overall compliance of the Tax laws. ^{on main goods}

Except fixation of sale value
 To fix the sale value consider inputs
 The ITC available on the inputs

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.

Bank will be on stand still till 31.12.06
 will be cleared promptly within 7 days
 immediately where the representation for the same is correct and complete.
 Acceptance of accounts on self assessment basis
 self assessment will be allowed on scope
 check the accounts produced for final assessment promptly. of complete documents or provided with a check of accounts

THE DEPARTMENT SHALL FURTHER STRIVE TO ENSURE THE FOLLOWING:

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

Based on returns of taxes filed by the dealer

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

*Proper bills/documents
Free movement of goods with
Government critical check point.*

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).

*Office
Consignor
TAX*

- Business premises will be inspected only based on the authorisation letter from the competent authority. *only on complaint cases*
- 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. *Renewal of registration is not required.*
- 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 *any representation regarding rate of tax or application* (under section 28-A of the Tamil Nadu General Sales tax Act, 1959), *any clarification* Commissioner of Commercial Taxes will provide / issue clarifications on tax rates within the least time possible. If due to unavoidable reasons, this process takes

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 re-examined 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.