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 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:
- Promptness in registration and renewal of registration according to Act and Rules.
- 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 Tax 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. (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.

• 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. Till the closure of business, 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 application, under section 28-A of the Tamil Nadu General Sales tax Act 1959, the Commissioner of Commercial Taxes will provide / issue clarifications on tax rates within the least time possible. If due to unavoidable reasons, this process takes
For complaints and grievances, the dealers and members of the Public can address the Tax Grievances Cell, headed by the Additional Commissioner (Administration), office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5.

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

A Special Committee comprising Secretary to Government, Commercial Taxes Department, Finance Secretary and 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.

Right to Information Act is being 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:

<table>
<thead>
<tr>
<th>Types of Assistance</th>
<th>Upto 31.3.2006</th>
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<tbody>
<tr>
<td></td>
<td>Amount disbursed Rs.</td>
</tr>
<tr>
<td>1. Family assistance</td>
<td>70,55,000</td>
</tr>
<tr>
<td>2. Medical assistance</td>
<td>7,36,000</td>
</tr>
<tr>
<td>3. Educational assistance</td>
<td>1,98,000</td>
</tr>
<tr>
<td>4. Sports assistance</td>
<td>15,000</td>
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<tr>
<td>5. Marriage assistance</td>
<td>10,000</td>
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<tr>
<td>6. Fire &amp; Riots assistance</td>
<td>1,45,000</td>
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<tr>
<td>7. Assistance to Disabled</td>
<td>15,000</td>
</tr>
<tr>
<td>8. Higher Marks</td>
<td>20,000</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>81,94,000</strong></td>
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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 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.