

COMMERCIAL TAXES
DEPARTMENT
CITIZENS' CHARTER
2007-2008

AIMS AND OBJECTS

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

- Effective implementation of systems and procedures under the Acts and Rules.
- Efficient revenue collection to facilitate the various welfare and development programmes.
- Extending quality service to dealers and assesseees in trade and industry.

MEANS

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

- Transparent, responsible and accountable administration.
- Promptness and courtesy in providing information.
- Integrity and judiciousness in deciding tax matters.

EXPECTATIONS

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 according to Act and Rules.
- Maintenance of simplified purchase and sales accounts.
- Promptness in filing of returns.

- Promptness in payment of taxes.
- Overall compliance of the laws.
- Passing of tax benefits to consumers.

To meet the expectations through proper means,

THE DEPARTMENT SHALL ENDEAVOUR TO

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- acknowledge applications, returns and all communications on the spot through correspondence 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 wherever the representation is found to be reasonable and acceptable.
- acceptance of returns on receipt along with proof of payment and documents filed by the dealer.
- scrutiny of accounts not exceeding 20% of total number of assessments on random selection made by the Commissioner of Commercial Taxes and issue of proceedings for self assessments in the remaining cases, based on the returns filed by the dealers.

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.

- Free movements of goods with proper bills/documents of the consignor, without frequent check.
- If consignments have to be detained, it will be done only after explaining the reasons for the same. (Sufficient opportunity will be provided before resorting to detention of goods)
- Inspection of the business premises will be conducted in suspected cases after investigation on issue of authorization by 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 taxation policies and procedures.
- The Joint Commissioner (Public Relations) in the office of the

Commissioner of Commercial Taxes, Chepauk, Chennai-5 will be accessible and will provide the required information and procedural details.

- Timely publicity of all changes in the law or procedures will be done.

TOWARDS PROVIDING QUALITY SERVICE

- Value Added Tax system has been introduced in Tamil Nadu from 1.1.2007. Tax Payers Identification Number (TIN) has been allotted to 3,89,956 existing TNGST registered dealers. Registration Certificate under Tamil Nadu Value Added Tax Act, 2006 is issued based on receipt of applications filed by the dealers.
- Dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of application. Facility for online processing of registration is available in the website "www.tnvat.gov.in"

- Under the Tamil Nadu VAT Act, the Certificate of Registration issued is valid till the closure of business and renewal of registration is not required.
- The Traders' Welfare Board has been reconstituted 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 are available in the web site ["www.tnsalestax.com"](http://www.tnsalestax.com).
- Information regarding the VAT Registration Number allotted against TNGST Registration Number, VAT Act, Rules, Circulars, information, procedure for filing of monthly returns etc. are available in the website ["www.tnvat.gov.in"](http://www.tnvat.gov.in).
- On any representation regarding rate of tax or clarification under VAT Act, 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 more time, the Commissioner of Commercial Taxes will send an interim reply.

- VAT Help Desks and call centres were formed in all Assistant Commissioners' office and Commissioner of Commercial Taxes' office and officers have been allotted to clarify the doubts raised by the dealers regarding Tamil Nadu Value Added Tax Act, 2006 in all days from 15.12.2006 between 9.00 A.M to 9.00 P.M.
- A Monitoring Committee has been constituted to monitor the implementation of Value Added Tax system and also to redress the grievances of dealers under Tamil Nadu Value Added Tax Act, 2006.
- 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 Commissioner of
Commercial Taxes, Chepauk,
Chennai-5.

- For receiving complaints and suggestions and information on tax evasion and 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.
- Right to Information Act is being effectively and promptly 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 28.2.2007	
	Amount disbursed Rs.	No. of Members benefited
1. Family assistance	70,55,000	279
2. Medical assistance	7,36,000	33
3. Educational assistance	1,98,000	77
4. Sports assistance	15,000	2
5. Marriage 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

- All registered dealers can enroll themselves as members of the Board on payment of enrollment fee of Rs. 250/-. The total number of members as on 28.2.2007 is **44,442** and the total enrollment fee collected is Rs.**1.11** crores. The members of the Traders Welfare Board are being issued with Certificate of Membership and Identity Cards. So far, 3,010 Identity Cards have been issued.
- To look after the welfare of the traders, Traders' Welfare Board has been 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 distinguish compliant and non-compliant dealers. While encouraging the former, action will be taken against the latter by developing effective enforcement and audit strategies to eliminate tax avoidance. It is hoped that through a spirit

of mutual trust and respect, the Department and the client public will be able to contribute significantly for the development of the State. The Department assures that it will always function as citizen friendly Tax department.

S.N.M. UBAYADULLAH

Minister for Commercial Taxes.