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COMMERCIAL TAXES DEPARTMENT ADMINISTRATIVE REPORT 2017-18

**Statistics and Research Cell
Department of Commercial Taxes
Chennai-600 005**

**ANNUAL ADMINISTRATIVE REPORT
2017-18**

**COMMERCIAL TAXES DEPARTMENT
GOVERNMENT OF TAMIL NADU**

PREFACE

The Annual Administrative Report of the Commercial Taxes Department, Government of Tamil Nadu for the year 2017-18 contains two parts, viz., administrative functions of the Department elaborated in detail in the first part and vital statistical data in the second part.

Tamil Nadu was the first province to usher in sales taxation by enacting the Madras General Sales Tax Act, 1939 even before independence. The State legislature enacted the Tamil Nadu General Sales Tax Act, 1959 which governed the field of indirect taxation for forty seven years, before the Tamil Nadu Value Added Tax Act, 2007 came into force from 1st January, 2007. The year 2017 marked a watershed in the indirect taxation in India with the introduction of new Goods and Services Tax with effect from 1st July 2017.

The data in this booklet has been collected from the field level offices and the computer databases of this department. Particulars in respect of the Gross State Domestic Product and State's Own Tax Revenue were collected from Department of Economics and Statistics, Chennai and the Annual Financial Statement of Government of Tamil Nadu. All references to taxes in this publication refer to Commercial Taxes alone, unless specified otherwise.

The contribution of this department to State's Own Tax Revenue is 78.71% and the cost efficiency of tax administration has improved over the years. The administrative cost of Commercial Tax collection has never crossed 1% of the total tax receipts in a year, and the administrative cost as a percentage of collection stands at 0.44% in the year 2017-18.

I am sure that this publication will be useful for a wide variety of purposes-academic as well as policy.


(Dr. T.V. Somanathan I.A.S)
Additional Chief Secretary/
Commissioner of Commercial Taxes

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PART-I

Prelude

The revenue collection from the department historically stood in second or third position among the states in India. The efficient tax administration of this state has been an exemplar and the state has always recorded one of the highest tax-GSDP ratios. The State GSDP (AEP) in 2017-18 was Rs.14,45,227 crores and the Sales Tax to GSDP ratio is 5.11% in the year. Further, the State's Own Tax Revenue to State GSDP ratio is 6.49% in the year 2017-18. The Government of Tamil Nadu is also in the forefront among the States of India in the implementation of welfare measures for its citizens which is reflected in the high quality of health, education and nutrition indicators among its population. In addition, sustained public investment in infrastructure has ensured growth in all the three economic sectors, viz., Agriculture, Industry and Services. The Commercial Taxes Department plays a key role in the mobilization of resources for these development and welfare programmes of the State Government, by contributing more than two-thirds of the State's own Tax Revenue. ***The State's own Tax Revenue in 2017-18 was Rs. 93,796 crores and the Department contributed Rs. 73,825.76 crores, thus 78.71% of the State own Tax Revenue is contributed by the Department.*** The Department functions with the aim to widen the tax base and prevent any tax evasion without causing harassment to the dealer fraternity.

Goods and Services Tax

The year 2017-18 ushered in the implementation of the largest reform in the field of indirect taxation viz., Goods and Services Tax Act, 2017 across the country including Tamil Nadu with effect from 1st July, 2017. The Goods and Services Tax has subsumed a large number of Central and State indirect taxes into a single tax, thereby preventing cascading effect and the consumers stand to benefit due to reduction in prices owing to rationalization of taxes, and the dealer fraternity stands to benefit due to the uninterrupted flow of input tax credit for setting off against tax liability. A major aim of Goods and Services Tax is to make Indian products competitive in the domestic and international markets and gives impetus to economic growth; and the abolition of all check posts across the country has facilitated a smooth movement of goods across the country, thereby paving way for a common national market.

In the first year of implementation of Goods and Services Tax, the GST Council has resolved various issues relating to transitional provisions, rationalization of rates of tax on goods, services and job works in relation to various sectors, grant of extension of due dates for furnishing of certain statutory returns on the common portal, waiver of late fee payable, removal of technical

glitches in GST Network, and postponing the effective date for starting Tax Deduction at Source, Tax Collection at Source and Reverse Charge Mechanism. Based on the decisions taken by the GST Council, the GST Rules have been amended and various Notifications, Circulars, and Clarifications have also been issued. To give relief to small taxpayers, the GST Council has proposed to increase the aggregate turnover threshold under Composition Scheme to Rs.1.5 crore, which is now Rs.75 lakhs, by amending the GST Act. The GST Council has also constituted various Committees to look into the grievances of the stakeholders, including simplification of returns filing under the GST. All these ameliorative measures intended to stabilize and simplify the new taxation regime shall take a little more time to settle down for reaping the larger benefits as a whole.

In order to ensure that businesses pass on the benefit of reduced tax incidence on goods or services or both to the consumers by way of a commensurate reduction in prices under the Goods and Services Tax regime, a State Level Screening Committee on Anti-profiteering for the State of Tamil Nadu has been constituted. Further, in order to enable taxpayers to seek a binding clarity on taxation, the Tamil Nadu Authority for Advance Ruling has also been constituted.

In order to enable ease of doing business and also ease of tax compliance, the taxpayers who had to deal with both Central and State Tax laws and authorities have now been seamlessly integrated by way of cross-empowerment of Central and State Tax authorities, thereby lessening the compliance burden of taxpayers to a large extent. The massive exercise of division of taxpayers between the Central and the State tax administrations in the state has been completed.

As far as tax rates are concerned, 155 goods and 97 types of services have been totally exempted; and around 300 goods have been placed in the lower tax rate of 5% under the GST. A majority of the remaining items has been fitted in the standard rates of 12% and 18%. Demerit goods have been predominantly placed in the higher band of 28%, the Cess being levied on some of them is meant for compensating the States due to implementation of GST and they come with a sunset clause. Around 97% of the goods and services are at or below 18%.

Tamil Nadu is one of the States that has been proactively dealing with the various representations received from the stakeholders, including trade and industry, for reviewing the GST rate structure. As a result, the rationalization

of tax rates is being carried out over a period of time. During the major restructuring done on 15th November 2017, the rates of tax on goods falling under 178 headings have been reduced from 28% to 18%; in 2 cases, the rates have been reduced from 28% to 12%; and in 54 cases, the rates have either been reduced further or exempted altogether. At present, only 50 goods are in the tax bracket of 28%.

On the services also, the rates of tax on works contract relating to Government, and job work services relating to textile, leather, printing, food and food products, clay bricks, handicrafts and other services have been rationalized. The rate of tax on stand-alone restaurants and restaurants in hotel premises has been reduced to 5% without input tax credit.

On the implementation of GST in Tamil Nadu with effect from 01.07.2017, the functioning of the Checkposts/ Checkpoints in Commercial Taxes Department has been suspended since there is no provision under the GST Act 2017 for the functioning of Checkpost.

The e-Way Bill system under the GST Regime has been contemplated for both inter-state and intra-state movement of goods of transaction value above the prescribed limit. The e-Way Bill for inter-state movement of goods of taxable value exceeding Rs.50,000 has been introduced across the country with effect from 1st April 2018. For intra-State movement of goods, e-Way bill system has been introduced for movement of goods of taxable value exceeding Rs.1 lakh, with effect from 2nd June 2018. Certain goods, though taxable, have been exempted from the requirement of carrying E-way bills. The facility is implemented through the dedicated portal www.ewaybillgst.gov.in.

GST subsumed Taxes

The implementation of Goods and Services Tax Act, 2017 from 01.07.2017 resulted in the subsuming of these tax acts administered by the department and the legacy work of which is still being administered by the department viz., (i) Tamil Nadu Value Added Tax Act, 2006, (ii) Central Sales Tax Act, 1956, (iii) Tamil Nadu General Sales Tax Act, 1959 (upto 31.12.2006), (iv) Tamil Nadu Additional Sales Tax Act, 1970 (upto 31.12.2006), (v) Tamil Nadu Betting Tax Act, 1935, (vi) Tamil Nadu Tax on Luxuries Act, 1981, (vii) Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, (viii) Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (The Act was struck down by the

Madras High Court by its order dated 23.3.2007. An appeal against the order is pending before the Supreme Court of India), and (ix) Tamil Nadu Advertisements Tax Act, 1983.

The Constitution (One hundred and First Amendment) Act, 2016 amended the Entry 62 of List II – State List in the Seventh Schedule to the Constitution for empowering the Panchayats and Municipalities to levy and collect tax on entertainments and amusements. Thus, The Tamil Nadu Entertainment Tax Act, 1939 earlier administered by the department was repealed with effect from 01.07.2017 i.e., from the date of implementation of Goods and Services Tax Act, 2007, and the new Act by name the “Tamil Nadu Local Authorities Entertainments Tax Act, 2017” (Tamil Nadu Act No. 20 of 2017) was introduced with effect from 01.07.2017 and the said Tax Act is administered by the Municipal Administration and Rural Development Department.

Historical Background

Tamil Nadu was the first state to introduce General Sales Tax through the enactment of the Madras General Sales Tax (MGST) Act, 1939 with a view to compensating the loss in revenue caused by the introduction of prohibition. At the time of introduction, the tax system was essentially a multi-point tax, i.e., tax payable at all the points of transactions and the rate prescribed was very low with provision for exempting small traders.

Interestingly, to begin with, all traders with an annual turnover of less than Rs.10,000/- were exempted from tax and tax levied at a flat rate on traders with an annual turnover of Rs.10,000 to 20,000 was Rs.5/- per month and in respect of traders with an annual turnover exceeding Rs.20,000, the tax rate was 1/2% of the turnover. Further, the transaction such as the sale of agricultural or horticultural products, bullion, species of cotton, cotton yarn and handloom cloth and certain commodities, which were taxed under special enactments are exempted.

Tamil Nadu General Sales Tax Act, 1959

During 1959, the rates, base and structure of the general sales tax underwent significant changes. The present day system of general sales tax in the State is basically governed by this enactment and came into effect from 1st April 1959. Levied at a negligible rate of a half percent in 1939, this tax rate was gradually increased to 5 percent as a general multi-point tax and to several higher slabs up to 20 percent under single point on a large number of commodities.

Tamil Nadu Value Added Tax Act, 2006

The Tamil Nadu Value Added Tax Act, 2006 came into force with effect from 1st January, 2007 and tax came to be paid only on the value added to the goods at every point of sale and not on the entire value of the goods, thus resulting in offsetting the cascading effect and tax burden; and the additional levies such as additional sales tax, surcharge, resale tax etc. came to be abolished and the dealer fraternity had been extended the facility of adjusting the input tax credit against output tax liability. For all exporters, the tax paid on corresponding purchases within the State was refunded and units located in Special Economic Zones (SEZ) are also eligible for refund of input tax paid. Under TNVAT Act, 2006 only three rates of tax, i.e. 1%, 5% and 14.5% were levied. Gold, Silver, Bullion and Jewellery were taxed at 1%, goods of basic necessities such as medicine and drugs, all industrial inputs, capital goods and declared goods were taxed at 5% and all other goods were taxed at 14.5%.

Central Sales Tax Act, 1956

Central Sales Tax Act, 1956 was the second most important Tax Act administered by the department historically, which provided for levy of tax on inter-state sales, which takes place in the course of Inter State Trade and Commerce. The industries situated in the Special Economic Zones (SEZs) were exempted from payment of any tax.

Vision, Mission, Strategy and Core Values of Commercial Taxes department

Vision Statement:

Our vision is to have a simple, progressive and fair tax policy with efficient and transparent tax administration, contributing to the prosperity and economic growth in Tamil Nadu.

Mission

We shall realise our Vision by:

- Formulating progressive and fair tax policies
- Collecting revenue efficiently and cost-effectively
- Delivering courteous, prompt and effective service to taxpayers
- Promoting voluntary compliance through effective taxpayer education and communications
- Enforcing tax laws with rigour, fairness and transparency
- Building a motivated and professional workforce

Strategy

To fulfil our Mission,

- We shall enhance ease of doing business by simplifying tax laws, rates and business processes.
- We shall promote and undertake the research and analysis in value added taxation, including studies related to the economy, technology, tax legislation and business processes in order to enable evidence based tax policy and improve tax administration.
- We shall improve the efficiency of tax collections by improving business processes, optimizing manpower deployment and other process innovations.
- We shall substantially focus on human resource development with special emphasis on knowledge, attitude and skills of every employee to build a professional workforce that ensures ethics, rigour, fairness and transparency in tax administration.
- We shall promote compliance through comprehensive communications and outreach programme that instills awareness in business people and consumers on tax compliance and curb tax evasion.
- We shall treat every employee with dignity and respect and redress genuine grievances promptly to enable high levels of motivation and commitment.
- We shall promote compliance by building effective IT systems that are transparent, reliable and reduce the compliance burden on business.

Core Values

We are committed to work with:

- **Integrity** – We discharge our duties truthfully, honestly and transparently
- **Professionalism** – We are committed to the highest professional and personal standards
- **Accountability** – We provide services to taxpayers and other stakeholders promptly
- **Responsiveness** – We provide services to taxpayers and other stakeholders promptly
- **Fairness** – We administer laws with consistency, honesty and impartiality following principles of natural justice
- **Efficiency** – We shall use of official time and resources efficiently
- **Trust** – We implicitly believe in the honesty of taxpayers and voluntary compliance, till proved otherwise

- **Excellence** – We strive to achieve high quality of services through continuous improvement of our procedures and systems
- **Innovation** – We encourage new ideas, methods, processes and practices
- **Collaboration** – We consult and incorporate reasonable concerns of our stakeholders and partners in procedures and systems and keep them promptly informed of all changes.
- **Respect** – We treat all those who we serve and with whom we work with courtesy, dignity and respect.
- **Teamwork** – We shall work together as vibrant teams to achieve our vision.

Expectations from dealer-fraternity

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 dealer fraternity viz., promptness in registration, correctness in the maintenance and submission of accounts, promptness in filing of returns, promptness in payment of taxes and overall compliance with the tax laws.

Quality of service

The dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of an application with requisite documents and shall be valid till it is cancelled by the competent authority or on the closure of the business. The general information regarding the Commercial Taxes Department is readily available in the website <https://ctd.tn.gov.in>. For complaints and grievances, the dealers and members of the public can address the Additional Commissioner (Public Relations), Office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5. A helpline is also functioning for the benefit of dealers and reachable at 1800-103-6751.

The Right to Information Act is being implemented in the Department and its implementation is being closely watched at the highest level. Timely publicity of all amendments made in Acts and rules administered by the Department is done through departments' website. Consultations with associations of trade, industry and consumers are periodically held while reviewing policies and procedures.

Re-Organization of Chennai Divisions

During the Budget meeting for the year 2013-2014, the Hon'ble Minister for Commercial Taxes and Registration department had announced that the four Commercial Taxes Divisions in Chennai would be reorganized.

In the Government order Ms. No. 23, CT & R Dept. dated 24.02.2014, the Government have ordered for realignment of the four Commercial Taxes Divisions in Chennai viz., Chennai (North), Chennai (South), Chennai (Central) and Chennai (East), on equitable distribution of workload, geographical contiguity of the jurisdiction, the number of assesses etc. Accordingly, the then existent assessment circles were merged / demerged / retained / divided, resulting in the increase in the number of Assessment circles from 89 to 100. Consequent jurisdictional changes were made in the Enforcement Wings and Appellate Wings of the Chennai divisions. The newly reorganised assessment circles and other offices started functioning with effect from 01.08.2014.

Consequently, many circles functioning in old and dilapidated buildings have been shifted to better buildings in better locations. Further, Hon'ble Chief Minister has announced the construction of two major complexes for over 70 Commercial tax circles within Chennai city functioning without buildings.

Functional Re-organization

Tax administration of Commercial Taxes Department of Tamil Nadu has evolved for a long period along with the increase of dealers' base and tax base by way of new levies and growth of business. With a view to improving the tax administration, the Government constituted two committees in the seventies. In 1974, a committee headed by Thiru S.P. Srinivasan, IAS submitted its report on "Rationalization and Simplification of Commercial Taxes Acts and Rules" and in 1979, another committee headed by Thiru S.R. Kaiwar, ICS submitted its report. Thereafter, no substantial efforts were taken to streamline the tax administration in tune with its growth.

In 2014-15, a committee headed by Thiru A. Sarvar Allam, then Additional Commissioner (SMR) was constituted to suggest measures to be taken in the uniform functional distribution of workload encompassing the entire tax administration of the department keeping in view the ensuing automation of the department by Total Solutions Project and further tax reform by way of the impending introduction of GST. The committee had studied the best practices followed in tax administrations of other States and Central Government and even the detailed study of global best practices in tax administration made by the Tax Administration Reforms Committee (TARC) constituted by the Government of

India to recommend tax reforms in Central Direct and Indirect Taxes, have been factored in and a detailed report submitted.

Total Solutions Project

The Government vide G.O. Ms. No.13 CT & R (D1) Department, dated. 18/01/2012 sanctioned Rs.230.95 crores for end-to-end computerisation of the department. M/s.Tata Consultancy Services Ltd was selected as 'System Integrator' for implementing this project for a contract value of Rs.179.98 crores. The letter of intent (LoI) was issued on 21.10.2013 and the agreement was signed on 09.12.2013. The prime objectives of this project are providing any-time-anywhere services to the dealers with an easy interface and to provide better tax compliance.

The system has been developed to be a more intuitive and user-friendly in order to render a lesser number of visits to the offices and ease of service thus resulting in reduced cost of service to dealers. The automation of internal departmental workflows resulted in less paper office and system aided record keeping and document management, which would reduce administrative overheads and the systems shall be scalable, flexible and interoperable.

As part of the Total Solutions Project, following e-services had been provided till the advent of GST taxation through the portal <https://ctd.tn.gov.in>.

1. Online registration, including amendments in registration and cancellation of registration,
2. e-filing of returns, including revised returns
3. e-payment through net banking and offline payment through e-challan at Bank counters
4. e-declaration of statutory forms (C,F& H) initiated from e-filing of monthly returns.
5. SMS and Mail based reminders, acknowledgements and status updates to the dealers.
6. Online generation of Checkpost Forms JJ, KK, LL and MM for movement of goods.

After the implementation of Goods and Services Act, the above e-services are provided through the CTD portal only to the Taxpayers who are dealing with Non-GST commodities.

As part of the implementation of GST, all the dealers registered under the Tamil Nadu Value Added Tax Act have been migrated to the GST portal (www.gst.gov.in), to avail the e-services provided through the portal. Dealers were provided with a JSON (Java Script Object Notation) file containing all the details of their VAT Registration and by uploading the JSON file to the GST portal, the details have been easily migrated to the GST portal. The registration of new dealers in GST regime is being done through the GST portal and taxpayers have been facilitated to get their registration online without the need of visiting the assessment circles. The returns prescribed under the GST Act are being filed through the GST portal and the GST data being pushed to the back office portal of CT Department through Application Program Interface (API).

Further, in accordance with the guidelines issued by the GST Council Secretariat Circular No.01/2017, issued vide F.No.166/Cross Empowerment/GSTC/2017, dated 20/09/2017 with respect to the division of the taxpayer base between the Central Government and State Governments to ensure single interface under GST regime, the State Level Committee has assigned the taxpayers registered in the State of Tamil Nadu in the following manner.

No.of Taxpayers allotted to Centre	94,184
No.of Taxpayers allotted to State	4,95,567
Grand Total	5,89,751

The Commissionerate

The Commissioner of Commercial Taxes is the head of the department, who is assisted by Joint Commissioner (Administration), Additional Commissioner (Audit) who deals with revenue collections, territorial and assessment activities, audit objections by AG Audit Office, PAC meetings, etc., Additional Commissioner (Public Relations) who deals with amendments, tax rate clarifications, waivers, exemption, etc., Additional Commissioner (*Suomotu* Revision) who deals with deferral/waiver schemes, enforcement related activities etc., Additional Commissioner (Revision Petition) who deals with court cases, orders of tribunal and High Court, review petitions etc. and Additional Commissioner (Taxation Cell) who deals with GST related works.

Four Pillars of the Department

The offices of Commercial Taxes Department are grouped into four wings from the point of view of their functionality viz., Territorial Wing, Audit Wing, Appellate Wing and Enforcement Wing.

Territorial Wing

The Territorial Wing is headed by Additional Commissioner (Audit), who deals with revenue collections of circles/ large tax payers unit of the department at the state level. The monitoring of registration of dealers, collection of tax, the finalisation of assessments, collection of arrears, issue of saleable declaration forms, issue of refunds etc. is dealt by Territorial Wing.

Three hundred and thirty assessment circles along with one Large Tax Payers Unit constitute the Territorial Wing of the department and are the main interface with the registered dealers. Based on the importance from the point of view of tax potential, number of dealers, complexity of the business activities, etc., these Assessment Circles are headed by Deputy Commissioner/ Assistant Commissioner/ Commercial Tax Officer. The Assessing Officers are under the control and supervision of Territorial Deputy Commissioners at Zonal level and the Joint Commissioners at Division level. Apart from these Assessment Circles, for the Large Tax Payers comprising of top 100 taxpayers of Chennai region, four Deputy Commissioners are functioning under the control of a Joint Commissioner and discharges the assessment and other statutory functions.

The administrative units of Territorial Wing are summarized below.

- Ten Territorial Divisions, each headed by a Joint Commissioner
- One large tax payers unit comprising of top hundred tax payers of Chennai, functioning with effect from 01.04.2011
- Ten territorial divisions are divided into forty CT districts/ zones, each headed by a Deputy Commissioner.
- CT Districts/ Zones having all together three hundred and thirty (330) assessment circles as basic functional units.

Tax Contribution by Assessment Wing in 2017-18

- The return tax as reported in self-reporting GST regime forms major part of revenue and the additional non-return tax demands in respect of legacy Tax Acts are raised by assessing officers in revision orders owing to non-filing of declaration forms, defects/ anomalies noticed in returns filed by way of return scrutiny, passing of revision orders on objections raised by AG Audit and Internal Audit, implementation of field audit and surprise

inspections proposals received from Enforcement Wing, implementation of proposals received from Inter State Investigation Cell and Business Intelligence Unit, collection of old arrears etc.

- The revenue contribution of Non-GST goods i.e., petroleum products, alcoholic liquor etc. in 2017-18 is Rs. 35,928.35 crores, which is 48.67% of the total collection of Rs. 73,825.76 crores.
- The revenue contribution of Large Tax Payers Unit in Chennai in 2017-18 is Rs. 38,019.78 crores, which is 51.50% of the total collection of Rs. 73,825.76 crores. The revenue contribution of four divisions in Chennai other than LTU is Rs. 10,415.10 crores, which is 14.11% of the total collection of Rs. 73,825.76 crores. The IGST settlement amount of Rs. 7,402.99 crores and provisionally released IGST amount of Rs. 1,304 crores received in 2017-18 could not be distributed among the divisions for want of consumption based individual tax entitlement to the state.

Audit Wing

The Additional Commissioner (Audit) monitors the audit objections raised by the AG Audit office and Internal Audit officers at the State level. The role of proper audit in a revenue collecting department need not be over-emphasized and is critical for ensuring compliance with prevalent rules and procedures. The Accountant General conducts compliance audit of each circle every year in respect of receipts and expenditure, apart from auditing assessments/refunds independently. The Accountant General also conducts thematic studies and performance audits on specific subjects, which are communicated to the department for further action.

The local audit paras raised by audit parties of Accountant General Office in assessment circles constitute compliance audit and these paras are attended to by the head of circle offices and rectification reports sent by respective Territorial Deputy Commissioners. The Accountant General Office escalates certain revenue implication oriented large paras in the form of Statement of Fact and sends the same to Commissionerate for which factual reports with assessment order details and collection details are sent in detail and in respect of such Statement of Facts, for which factual reports are delayed for one or the other reason, such Statements of Fact are again escalated as Draft Para and in this stage, all efforts are taken to send the factual report in complete shape to the AG Office.

The Internal Audit Wing in each CT district/ zone is headed by the Assistant Commissioner and assisted by the Commercial Tax Officer to conduct periodical audit of assessments/ refunds finalised in circles. The MIS reports

developed in the intranet application package with respect to legacy tax acts helps in corroborating the purchase and sales details of dealers and thus enable identify potential risk cases for internal audit.

The random selection of dealers for detailed scrutiny as envisaged u/s 22(3) is performed in audit wing and further, co-ordinates with Information Technology Wing in selecting such eligible dealers and communicates to field formations for detailed check of accounts of the dealers. The result of detailed scrutiny of dealers' book of accounts in past occasions has been found wanting in on account of huge quantum selected at twenty per cent and the staff position. Therefore, it was decided to randomly select five per cent of the dealers and accordingly five per cent of 1,97,758 dealers for the financial year 2012-13, 2,32,937 dealers for the financial year 2013-14, 2,67,843 dealers for the financial year 2014-15 and 3,03,672 dealers for the financial year 2015-16 were randomly selected on stratified sampling method under all categories and communicated to the circles.

Thus, the overall superintendence of Territorial Wing and Audit Wing of the Department is vested with the Additional Commissioner (Audit) and the matters pertaining to registration base, tax collections, assessment and refund proceedings including implementation of audit objections, enforcement proposals and dealers' grievance redressal are looked after and reviewed in this wing.

Appellate Wing

The Chairman, Sales Tax Appellate Tribunal is the head of the appellate wing of the department, wherein dealers can file an appeal on the assessments finalized by the assessing officers ranging from Deputy Commissioners (LTU), Deputy Commissioners (Fast Track Assessment Circles in Coimbatore), Assistant Commissioners(CT), Commercial Tax Officers and Deputy Commercial Tax Officers.

The Appellate Joint Commissioners and Appellate Deputy Commissioners are the first appellate authorities in the state. There are two Appellate Joint Commissioners for the appeals filed by large tax paying dealers under the jurisdiction of Large Tax Payers Unit in Chennai and two Fast Track Assessment Circles in Coimbatore, whose assessments are finalised by the Deputy Commissioner (LTU) in Chennai and the Deputy Commissioners (Fast Tract Assessment Circles) in Coimbatore. The assessments finalised by circle level assessing officers viz., Assistant Commissioners (CT), Commercial Tax Officers and Deputy Commercial Tax Officers are appealed before seventeen Appellate Deputy Commissioners across the state.

The Departmental Representative in the cadre of Assistant Commissioner represents the case of the Department before the Appellate Joint Commissioners and Appellate Deputy Commissioners.

The Sales Tax Appellate Tribunal is the second appellate authority, the main bench of which functions in Chennai apart from three additional benches in Chennai, Madurai and Coimbatore. The State Representative in the cadre of Joint Commissioner and Additional State Representative in the cadre of Deputy Commissioner represent the case of the Department before the Tribunal. Against the orders of the first appellate authority, the second appeal lies with the Sales Tax Appellate Tribunal. These second/ cross appeals are made on the dispute over the orders of the first Appellate Authorities.

During the year 2017-18, 4,870 first appeals were filed before Appellate Joint/ Deputy Commissioners (CT) and 4,853 appeals were disposed of by nineteen first appellate authorities throughout the state. As on 31.03.2018, 9,708 are pending before nineteen first appellate authorities which are inclusive of appeals filed during the previous year also.

Likewise, the Second appellate authority viz., Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai, Coimbatore and Madurai has disposed 1,849 second appeals during the year 2017-2018. As on 31.03.2018, 5,984 second appeal cases are pending before Tamil Nadu Sales Tax Appellate Tribunals which are inclusive of appeals filed during the previous year also.

Enforcement Wing

In Pre-GST period i.e., up to 30.06.2017, the Enforcement Wing was functioning to curtail tax evasion through field audit, surprise inspection and vehicle checks by check posts/ roving squads and was monitored at the State level by Additional Commissioner (SMR).

There are eight enforcement divisions, each headed by a Joint Commissioner and one Inter-State Investigation Cell, headed by a Joint Commissioner. Each Joint Commissioner is assisted by at least one Deputy Commissioner or Assistant Commissioner in supervision of enforcement activity.

To monitor the inter-State movement of goods, 28 border checkposts were established on State borders with Andhra Pradesh, Karnataka, Kerala and Puducherry which functioned round the clock on shift basis. In addition, 13 checkpoints were established at Air Cargo Complex (Chennai Airport), Harbour Wharf (Chennai), CONCOR Terminal (Chennai), Royapuram

Goods Yard, Central Parcel Office (Chennai), Egmore Goods Yard, Salt Cotours (Chennai) and Tuticorin Port.

In order to monitor the movement of goods within the State, 61 Roving Squads were established across the State and they were provided with modern gadgets like Hand-held Terminals to view the profile and status of dealers. In addition, there were 144 enforcement groups deployed in field formations to conduct surprise inspections of the place of business to detect evasion of tax. The same group officers also carried out the field audit in the business premises after prior intimation to the dealer.

However, with the introduction of Goods and Services Tax from 01.07.2017, in order to enable a smooth transition of the taxation regime, the enforcement activities have been kept in abeyance. Nevertheless, evolving proposals for inspections and field audit done for the earlier period, processing the remanded/ dismissed writ petitions against the Goods Detention notices are being carried out.

During the year 2017-18 (upto 30th June 2017), field audit was conducted in 160 cases wherein revenue detected is Rs.2,214.14 crores and revenue collected at the instance of audit on the spot is Rs.26.82 crores. Further, surprise inspection was conducted in 667 cases wherein revenue detected is Rs.464 crores and revenue collected on the spot is Rs.41.22 crores. The balance revenue involved in field audit/ surprise inspections was formulated into proposals from July 2017 and sent to Territorial Wing for passing necessary revision orders and to collect the balance demands.

During the year 2017-18 (upto 30th June 2017), the number of vehicles checked at checkposts was 9,61,293 and offences booked stood at 5,543 involving collection of compounding fees of Rs.4.19 crores. Further, during the year 2017-18 (upto 30th June 2017), the number of vehicles checked by roving squads was 2,01,232 vehicles and offences booked stood at 13,724 involving collection of compounding fees of Rs.17.06 crores.

In the month of February 2018, e-way bill on intra-state and inter-state movement of goods and services were introduced and deferred thereafter due to technical glitches.

Business & Intelligence Unit

In order to widen the tax base and to suggest measures to curb tax evasion, the Business and Intelligence Unit has been formed vide G.O. Ms. No. 23, CT & R (A2) Department dated 24.02.2014 and started functioning w.e.f. 01.08.2014 under the direct control of the Commissioner of Commercial Taxes.

The functions of the Business Intelligence Unit are to gather business information from external sources like Customs, Excise, Service Tax, Income Tax, DRI, DGFT, Railways, Ports, SEZ, Air Cargo Authority, Other State Commercial Taxes Departments, Banks, Registration Departments, Tourism Department, local bodies, agencies like Tamil Nadu Electricity Board, National Highways Authority of India, Chennai Metropolitan & Development Authority, etc. Apart from this, external sources of information like newspaper reports, exhibitions, internet websites, study reports of statistical agencies and internal sources of information like MIS reports, dealer data, enforcement wing data of detections, AG Audit reports etc. are analysed for identifying the risk to revenue and prospective cases for field audit/ surprise inspection of the business places. Another major function vested with the Business Intelligence Unit is to deliver data in a utility form for verification and assessment by Territorial Wing/ Investigation by Divisional Business Units of Enforcement Wing and to monitor the result of realisation of revenue from such detection.

In addition, BIU obtains the data of imports made through Tamil Nadu and other ports, information on registration of construction agreements from IG Registration, e-commerce transactions from e-bay, urban ladder etc., and Import data of edible oil regularly and shared with Enforcement and Territorial wings of the Department for verification.

During the year 2017-18 (upto 30th June 2017), based on the information gathered, BIU prepared and sent 73 investigation files for conducting surprise inspections by the Enforcement Wing and 38 inspections were conducted by the Enforcements on the investigation files sent by BIU during the year 2017-18 with the detection of revenue of Rs.16.84 Crores and collection of Rs.0.46 Crores. With the introduction of GST from 01.07.2017, investigation files have not been prepared by BIU and also inspection for earlier Investigation files sent from this office has also not been carried out by the Enforcement Wing in order to enable smooth transition to new taxation regime.

Inter State Investigation Cell

The main objective of the inter-State Investigation Cell is to investigate the genuineness of inter-State transactions, i.e. inter-State purchases and inter-State sales effected by Tamil Nadu dealers to find out bogus transactions and unaccounted purchases and sales, as the case may be. Presently, the ISIC is concentrating on collection of third party data pertaining to inter-State transactions of legacy period and evolves investigation files/ proposals and extract verifications based on the mismatches noticed. The investigation files and legacy proposals are sent to field officers to cause inspection/ implementation for realisation of potential revenue. The return data, checkpost data, declaration forms data are collected from other States for investigation purpose are uploaded in the intranet website of the department for effective utilization at field level.

During the year 2017 -18, inter-State Investigation Cell prepared and sent 27 Investigation Files for conducting surprise Inspections by the Enforcement Wing. Further, the ISIC has verified genuineness of 3,941 numbers of incoming "C" forms (C form issued from Tamil Nadu) and report sent to other States. 48 numbers of outgoing C forms (C form issued from other States) were found bogus with detection of revenue effect of Rs.7.60 Crores. Out of the above activities, total demand of Rs.51.20 Crores has been raised for the year 2017-18.

Other Wings at Commissionerate

Public Relations Wing

The Public Relations Wing is headed by Additional Commissioner (Public Relations) and the subject of amendments to all Acts and Rules administered by the Commercial Taxes Department, tax rate clarifications, waivers, exemptions, pre-budget meetings, preparation of Governor's speech, Finance Minister's speech, Budget Speech, Policy Note, reply to the Assembly Questions raised by the Members of Parliament as well as Members of Legislative Assembly and reply to Cut Motions are being dealt under this section. Apart from this, interaction with trade associations, Chamber of Commerce and faculty of auditors and accountants are also dealt by this wing.

Administrative waiver in respect of all Acts administered by the Commercial Taxes Department is also being processed and placed before the Waiver Committee for recommendations and based on the recommendation of the Waiver Committee, proposals are formulated and sent to the Government for further action. Draft amendment proposals to the Acts and Rules are also being prepared and sent to the Government for consideration.

Advance Ruling Committee

The Government have constituted a State Level Authority for Clarification and Advance Ruling on any point concerning the rate of tax. This Authority consists of the Commissioner of Commercial Taxes, Additional Commissioner (Public Relations) and Additional Commissioner (Revision Petition) had started functioning from 31.11.2011.

Revision Petition Wing

The Revision Petition Wing acts on the orders of the Tribunals and decides the relevance of filing further appeal in the form of Tax Case (Revision) based on the issue at hand and the revenue involved in such cases. The review reports of the State Representatives/Additional State Representatives and the Territorial Joint Commissioners are given due weightage and the decision of the Commissioner of Commercial Taxes is final in either recording the verdict or disputing further appeal as Tax Case before the Hon'ble High Court of Madras.

Once the Tax Case (Revision) orders are received from the Hon'ble High Court of Madras, and a decision to file Special Leave Petition (Civil) or tag the case with similar pending cases before the Hon'ble Supreme Court is again decided in the Revision Petition wing. Further, compliance report on the directions of the appellate forums based on the verdicts is also watched in this wing. Also cases filed before the Central Sales Tax Appellate forum, New Delhi are being watched in the Revision Petition wing by deputing the Assessing Officers concerned to New Delhi to brief the case before the TNGAOR, New Delhi.

Upon the orders of the Assessing Officers, the Territorial Joint Commissioners are empowered under section 54 of the repealed TNVAT Act, 2006 to admit and dispose off the revision petitions filed by the dealers. Upon the orders of the Territorial Joint Commissioners or as second appellate authority in certain restricted cases, the Additional Commissioner (RP) is empowered under section 57 of the repealed TNVAT Act, 2006 to hear and dispose off the revision petitions filed under all the Acts before him. In 2017-18, 187 revision petitions have been filed before the Additional Commissioner (RP).

In addition to the above subjects, coordinating the work of preparation of SLP grounds where the department is the petitioner, Counter affidavit in respect of cases where the State is the respondent both before the Hon'ble Supreme Court and Central Sales Tax Appellate Tribunal, New Delhi and appraisal of the facts of the cases to the Tamil Nadu Government Advocate on

Record, New Delhi before all related forums/Senior Counsels etc., are dealt by the Additional Commissioner (Revision Petition).

The Original Suit petitions filed against the orders of the assessing officers before the Judicial Magistrate by the dealers are also being watched by the Additional Commissioner (Revision Petition). Besides all matters relating to the pendency of issues before the BIFR, AAIFR, New Delhi is also catered to by the Revision Petition wing.

Taxation Cell

The Taxation Cell in the Commissionerate is vested with the responsibility of implementation of Goods and Services Tax Act in Tamil Nadu and is headed by the Additional Commissioner (Taxation). During the year 2017-18, the taxation cell was fully engaged in drafting SGST Act and Rules, circulars, notification, amendments, and in the preparatory work for attending the GST Council meetings held throughout the year for rationalizing the tax rates under GST regime.

Services Tax Cell

The Government in G.O.(Ms.) No.144, Commercial Taxes and Registration (B1) Department, dated 17.10.2017 have ordered for the creation of a Services Tax Cell in the Office of the Commissioner of Commercial Taxes in order to implement GST successfully in the State, by facilitating exchange of best practices and disseminating knowledge based on functional experience between the officials of the Commercial Tax Department in the State and the Services Tax wing of the Government of India. As per the G.O., the Services Tax Cell will have 8 officials on deputation from the Government of India with redeployment of 42 posts from within the Commercial Taxes Department.

At present, the Services Tax Cell is headed by an officer in the Indian Revenue Service cadre and started functioning w.e.f. 14.02.2018 in the office of the Commissioner of Commercial Taxes with minimum support staff.

Legal Wing

The Legal Wing in Commissionerate is vested with the responsibility of follow up the writ petitions and writ appeals filed by the dealers on actions taken by the department viz., issue of pre-revision notices, assessment orders, revenue

recovery actions, detention of goods and against provision of Acts and rules, the same of which are circulated to Additional Commissioner (Taxation) and Commissioner of Commercial Taxes for appropriate orders for recording of the same or for filing further appeal before the Hon'ble Supreme Court, wherein substantial question of law or huge revenue are involved or which would adversely affect the revenue.

The Legal Wing headed by Additional Commissioner (Taxation) and Joint Commissioner (Legal) co-ordinates between various offices in defending Government interest in various tax cases in Sales Tax Appellate Tribunal, High Court and Supreme Court. Similarly, Joint Commissioners of Territorial and Enforcement divisions are responsible for co-ordinating filing of appeals or cross appeals in the first appellate forum and appeals or cross-objection petitions before Sale Tax Appellate Tribunal benches.

A Special Government Pleader (Taxes) appears on behalf of Government in tax cases in the Hon'ble High Court of Madras, while the Advocate on Record assists the department in the Hon'ble Supreme Court of India.

As on 31.03.2018, 2,373 Writ Petitions and 65 Writ Appeals are pending in the Hon'ble High Court of Madras and 91 Tax related SLPs are pending in the Hon'ble Supreme Court of India.

Memorandum of Understanding Cell

The Memorandum of Understanding Cell was formed on 26.03.2008. The MoU Cell has formed for the purpose of issuing necessary certificates for refund and soft loan for MoU companies. Based on the Memorandum of Understanding/ Government Orders and Eligibility Certificate issued by the SIPCOT Ltd., the MoU Companies which claim Soft Loan or Refund or both Soft Loan and Refund, as the case may be under the Investment Promotion Subsidy and under the Structured Package of Assistance Scheme have to obtain a Tax Payment Certificate from the Memorandum of Understanding (MoU) Cell by filing necessary document and details. The MoU Cell shall verify those details and documents with reference to the terms and conditions laid down in the Government Orders and the Eligibility Certificate issued by the SIPCOT Ltd. and issue Tax Payment Certificate to the Managing Director, SIPCOT, Chennai-600 008 for issuing refund, if the claims made by the Companies are found correct.

During the year 2017-2018, tax payment certificates in respect of soft loans were issued for an amount of Rs.186.39 crores and the certificates in respect of refunds were issued for an amount of Rs. 675.54 Crores.

Information Technology Wing

The Information Technology Wing is headed by Joint Commissioner (Computer Systems) and is in-charge for IT administration of the department, assisted by three System Analysts in the cadre of Deputy Commissioner and Computer wing staff.

The application software used for dealer activities and the departmental activities since the introduction of VAT regime was replaced with the Total Solutions Project from 29/01/2016; and the earlier application had limited modules in two different platforms whereas the total solutions project provides modules for all the functionalities of the department, thereby enabling end-to-end computerization. As a part of TSP project, all the officials of the department starting from Junior Assistants have been provided with Computer Systems and required printers and all the formations are connected to the Central Server with redundant connectivity.

Statistics and Research Cell

Analytical methods play a useful role in the formulation and implementation of any tax administration policy. The Department is able to generate a significant amount of information which needs to be analysed for the formulation of specific tax administration strategies and better implementation policies. Towards this end, a Statistics and Research Cell headed by the Joint Director of Statistics is functioning in the office of the Commissioner of Commercial Taxes. To ensure proper collection of data from the field offices, one Junior Research Officer is attached to each division and a Statistical Inspector is attached to each CT District. The Statistics and Research Cell brings out the Annual Administrative Report along with Selected Indicators and Time series on Statistical Compendium on Commercial Taxes Department apart from reporting periodical revenue oriented analysis.

Commercial Taxes Staff Training Institute

The Commercial Taxes Staff Training Institute, Chennai established in 1982 is the apex training organization for the Officers and staff of the Commercial Taxes Department in Tamil Nadu. In this Institute, In-service training (induction course) as well as Refresher training is imparted to the directly recruited and serving officials and staff respectively, at various levels. The Training Institute

also functions at Regional chapters in Coimbatore, Salem, Vellore, Madurai, Trichy and Tirunelveli headed by the respective Territorial Joint Commissioners.

Further, as the Goods and Service Tax Act, is implemented from the month of July, 2017, all the officers and staff of the department have been given training under the Goods and Service Tax Act and Rules in Chennai and at the Regional Chapters. Networking training under the GST (GSTN) has also been given to all the officers and staff. Training on the latest amendments, circulars and notification under GST have also been imparted to the trainees during their training. And also training on E-way bill was conducted to all the officers and staff from the cadre of Joint Commissioner to Junior Assistants.

Special Training programs are organized along with regular training schedules such as,

- Management training for the Officers of Commercial Tax Department in the cadre of Deputy Commissioners and Joint Commissioners.
- Soft skill Training for Direct recruitment Assistant Commissioners as a part of the In-service training programme at Anna Institute of Management for three days.

In the regular refresher training and In-service training, special sessions like Yoga, Personality Development, and Time Management are being included and effective training is given so as to improve the leadership qualities, management of time in effective manner by the officers.

The Institute aims to cultivate the values such as Continuous Learning, team work, quality public service, demonstrating high standards of ethical conduct, honesty, openness and trust as foundation of good governance among the trainees. By triggering the passion for learning and interest in honing the leadership skills, the institute aims to accomplish the human resource capacity building in the department, a continuous voluntary process, with a goal to achieve a transparent, responsible, responsive, public friendly and efficient tax administration.

Traders' Welfare Board

Tamil Nadu Traders Welfare Board was constituted during 1989, based on the announcement made by the Hon'ble Chief Minister of Tamil Nadu in the Floor of the Assembly. At the time of formation of Tamil Nadu Traders Welfare Board, the Government have sanctioned a sum of Rs.2 Crores in G.O.Ms.No.725, Commercial Taxes & Registration Department, dated: 25.09.1989 to meet out the

expenditure towards (a) the implementation of Welfare Schemes to the Traders and (b) the Administrative Expenses of the Board. This amount was deposited in Reserve Bank of India under Personal Deposit Account of the Tamil Nadu Traders Welfare Board and the interest accrued is also deposited in the Personal Deposit Account. The Government is also sanctioning "Matching Grant", every year, equivalent to the amount of lifetime Membership Fees collected from the Traders. Out of the interest accrued in the Personal Deposit Account maintained in the Reserve Bank of India and "Matching Grant" sanctioned by the Government, the Welfare Schemes are implemented for the benefit of Traders. At Present, the sum of Rs.7,76,30,330/- (Rupees Seven Crores Seventy Six Lakhs Thirty Thousand Three Hundred and Thirty only) is available as balance (31.03.2018) in the Personnel Deposit Account maintained in the Reserve Bank of India, Chennai – 600 009. At present, the Corpus Fund (contribution of Tamil Nadu Government to Tamil Nadu Traders Welfare Board) of the Board has been increased from Rs.5.00 Crores to Rs.10.00 crores vide G.O.Ms.No.4/ CT & R (D2) Dept., dated.25.01.2017.

Assistance Provided and Amount of Assistance:

1	Family Assistance	Rs. 1,00,000/-
2	Medical Assistance	Rs. 50,000/- for By-pass Surgery, Kidney Transplantation. Rs.15,000/- for Dialysis, Chemotherapy, Radiation Therapy and Angioplasty. Rs.20,000/- for Female Members
3	Educational Assistance	Rs. 5,000/- College Studies and Rs.10,000/- for Post Graduate and Professional Course
4	Assistance to Sports Persons	Rs.25,000/- International Rs.10,000/- National Rs.5,000/- State Level Rs.3,000/- District Level
5	Assistance for Fire Accident	Rs.5,000/-
6	Assistance for Bunk Shop	Rs. 10,000/-
7	Assistance for having Secured Higher Marks	Rs.5,000/-, Rs.3,000/- and Rs.2,000/- for first 3 rank holders in the State.

As per the G.O. No. 69 CT & Regn. Department, dated 29.06.2011, small traders can also become Member in Tamil Nadu Traders Welfare Board and the

annual renewal fee of Rs. 100/- has also been withdrawn since then. 46,870 traders have been enrolled as Members and a sum of Rs. 119.77 Lakhs has been granted to 544 Members so far and the details of welfare schemes implemented are tabulated below.

Sl. No.	Welfare Scheme	No. of Members benefited	Amount (Rs. in Lakhs)
1	Family Assistance	363	102.75
2	Medical Assistance	46	11.61
3	Educational Assistance	94	3.36
4	Fire Assistance	29	1.45
5	Sports Assistance	2	0.15
6	Higher Education Assistance	6	0.20
7	Physically Handicapped Assistance	2	0.15
8	Marriage Assistance (At present dispensed)	2	0.10
	Total	544	119.77

Right to Information Act

The Department with a fairly large amount of direct interaction with the mercantile public ensures that the activities of the department are conducted in clear, simple and transparent manner. Towards this objective, the Department gives special importance to all the petitions received under the RTI Act, 2005 and as on 31.12.2017 (accounted for from 01.01.2017 to 31.12.2017), 1,155 petitions have been disposed off and 23 petitions were pending disposal which have been subsequently disposed off. Likewise, during the same period, 132 appeals have been disposed of and 13 appeals were pending disposal, which have been subsequently disposed off.

Buildings Report

As per the announcement made by the Hon'ble Minister for Commercial Taxes and Registration on 12.07.2017, during the Demands for Grants for the year 2017-18, relating to Commercial Taxes Department, the Government have issued orders for construction of building for the Office of the Assistant Commissioner

(CT), Avinashi, Tiruppur District at a cost of Rs.79.20 lakhs, construction of Commercial Tax office building at Tirukovilur, Villupuram district at a cost of Rs.89.76 lakhs, carrying out special repair works to the office of the Assistant Commissioner (CT), Vaniyambadi, Tiruvannamalai District at a cost of Rs.29.94 lakhs, providing Lift facility for the differently abled persons in the Integrated Commercial Taxes Building, Tirunelveli at a cost of Rs.23.80 lakhs, purchase of 10 new Bolero Jeeps in the place of condemned vehicles at a cost of Rs.59.89 lakhs and installation of CCTV Cameras in 10 Commercial Taxes Office buildings at an estimated cost of Rs.129.07 lakhs. Apart from the above, the Government have granted administrative sanction for construction of building for the Office of the Assistant Commissioner (CT), Tirupathur, and Commercial Taxes Officer (Enforcement), Tirupathur in Tirupathur, Vellore District at an estimated cost of Rs.124.82 lakhs. At present, works are in progress in all these places.

PART-II

SUMMARY			
SELECTED INDICATORS 2017-2018			
SI.No.	INDICATORS	State Authority	Central Authority
1	Registered Dealers (in number)	643218	266729
2	Monthly Return Dealers (in number)	582050	242850
3	% of Monthly Return Dealers to Regd. Dealers	90.49	91.05
4	Monthly Return Filed Status	507653	192386
5	Compliance level of Monthly Returns (in %)	87.22	79.22
6	Compounding Tax paying Dealers	61168	11665
GST Revenue			(Rs. in Crores)
a.	SGST	16201.70	
b.	IGST Settlement	7402.99	
c.	Provisionally released IGST Advance Amount	1304.00	
d.	GST Compensation	632.00	
	Total	25540.69	
GST Subsumed Taxes Revenue (including the first quarter of 2017-18)			
e.	VAT	9375.91	
f.	Central Sales Tax	1737.17	
g.	Entry Tax on Motor Vehicles	899.51	
h.	TN General Sales Tax	168.44	
i.	Luxury Tax	137.18	
j.	Entertainment Tax	36.48	
k.	Betting Tax	2.03	
	Total	12356.72	
Non-GST Tax Revenue			
l.	Petroleum Products	15050.80	
m.	Alcohol Liquor	20652.56	
n.	Tobacco Products	219.03	
o.	Other NonVAT Goods	5.96	
	Non-GST Tax Revenue	35928.35	
	TOTAL TAX REVENUE	73825.76	
	GST REFUNDS	319.10	
	VAT & OTHERS REFUNDS	894.45	
	NET TAX REVENUE	72612.21	

1. TARGET and ACHIEVEMENT 2017-2018

(Rs.in Crores)

YEAR	TARGET	REVENUE COLLECTION	ACHIEVEMENT (%)
(1)	(2)	(3)	(4)
2017-2018	75264.99	73825.76	98.09

**2. RECEIPTS, EXPENDITURE, EFFICIENCY and PRODUCTIVITY OF
COMMERCIAL TAXES DEPARTMENT - 2017-2018**

(Rs.in Crores)

Sl. No.	Heads	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Tax Revenue (Rs.In Crores)	47884.25	56851.87	60314.61	61709.58	67576.77	73825.76
2	Expenditure (Rs.In Crores)	209.00	239.00	257.00	280.00	279.18	327.69
3	% of expenditure to receipts	0.44	0.42	0.43	0.45	0.41	0.44
4	Collection efficiency (Revenue collected per Rupee of Expenditure) (in Rs.)	229.11	237.87	234.69	220.39	242.05	225.29
5	Actual Staff Strength (in Nos.)	6428	6268	6340	6334	6644	6604
6	Staff Productivity: Net Receipts per staff (Rs. In Crores per staff)	7.45	9.07	9.51	9.74	10.17	11.18

3. SHARE OF COMMERCIAL TAXES REVENUE TO STATE'S OWN TAX REVENUE

(Rs.in Crores)

Sl. No.	Heads	2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Commercial Taxes Revenue	56852	60314.61	61709.58	67576.77	73825.76
2	State's Own Tax Revenue *	86065	85772.71	86537.70	87287.00	93796.00
3	% Share of Revenue to State Own Tax Revenue	66.06	70.32	71.31	77.42	78.71

Source : *www.tn.gov.in/budget/budget_speech_e_2018-2019".

4.TREND IN GROSS STATE DOMESTIC PRODUCT (At current prices)

(Rs.in Crores)

Sl. No.	YEAR	GROSS STATE DOMESTIC PRODUCT	GROWTH RATE
(1)	(2)	(3)	(4)
1	2011-12	751486	28.48
2	2012-13	855476	13.84
3	2013-14	969216	13.30
4	2014-15(RE)	1072775	10.68
5	2015-16(QE)	1161963	8.31
6	2016-17(AE)	1298511	11.75
7	2017-18(AEP)	1445227	11.30

Source: Dept. of Economics & Statistics, Chennai -6 (RE-Revised Estimates, QE-Quick Estimates, AE-Advance Estimates, AEP-Advanced Estimate Provisional)

5.TREND IN STATE'S OWN TAX REVENUE

(Rs.in Crores)

Sl.No.	YEAR	STATE'S OWN TAX REVENUE	GROWTH RATE
(1)	(2)	(3)	(4)
1	2011-12	59932.00	25.43
2	2012-13	73560.00	22.74
3	2013-14	86065.00	17.00
4	2014-15	85772.71	-0.34
5	2015-16	86537.70	0.89
6	2016-17	87287.00	0.87
7	2017-18	93796.00	7.46

6.COMMERCIAL TAX REVENUE TO GROSS STATE DOMESTIC PRODUCT AND STATE'S OWN TAX REVENUE

(Rs. In Crores)

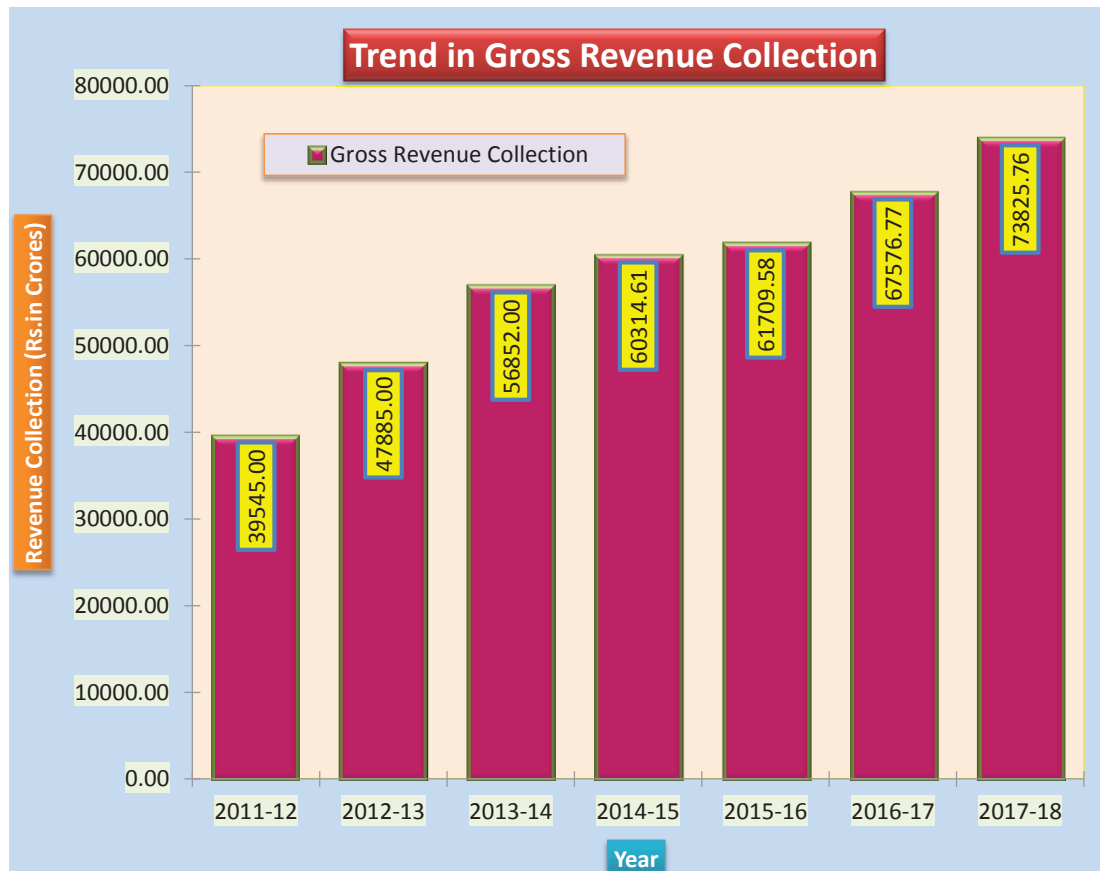
Sl.No.	Year	Gross State Domestic Product at Current Prices	State's Own Tax Revenue	Commercial Tax Revenue	% of Commercial Tax Revenue to Gross State Domestic Product	% of Commercial Tax Revenue to State's Own Tax Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2011-12	751486	59932.00	39544.74	5.26	65.98
2	2012-13	855476	73560.00	47884.25	5.60	65.10
3	2013-14	969216	86065.00	56851.87	5.87	66.06
4	2014-15(RE)	1072775	85772.71	60314.61	5.62	70.32
5	2015-16(QE)	1161963	86537.70	61709.58	5.31	71.31
6	2016-17(AE)	1298511	87287.00	67576.77	5.20	77.42
7	2017-18(AEP)	1445227	93796.00	73825.76	5.11	78.71

Source: Dept. of Economics & Statistics, Chennai -6 (RE-Revised Estimates, QE-Quick Estimates, AE-Advance Estimates, AEP-Advanced Estimate Provisional)

7.TAX REVENUE GROWTH BUOYANCY

(Rs.in Crores)

Sl. No.	Year	Revenue Collection	Sales Tax Growth Rate (in %)	GSDP Growth Rate* (%) (At current prices)	Tax Buoyancy [col(4)/col(5)]
(1)	(2)	(3)	(4)	(5)	(6)
1	2011-12	39545.00	27.09	28.48	0.95
2	2012-13	47885.00	21.09	13.84	1.52
3	2013-14	56852.00	18.73	13.30	1.41
4	2014-15	60314.61	6.09	10.68	0.57
5	2015-16	61709.58	2.31	8.31	0.28
6	2016-17	67576.77	9.51	11.75	0.81
7	2017-18	73825.76	9.25	11.30	0.82



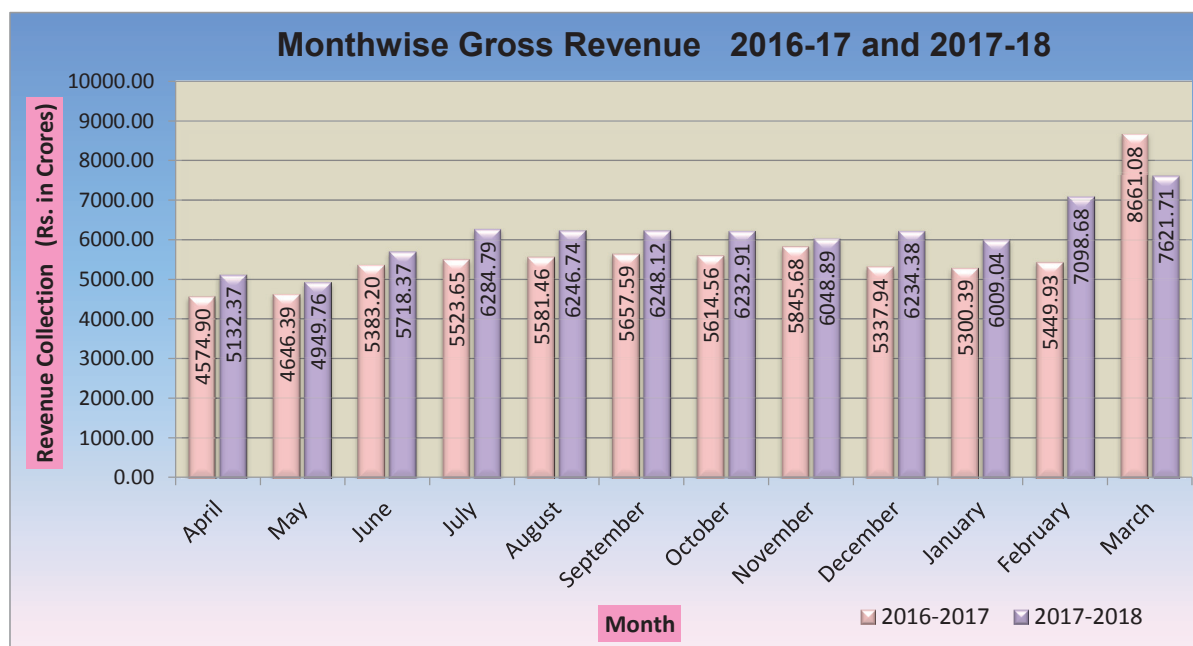
8. YEAR-WISE REFUNDS ISSUED

(Rs. In Crores)

Sl.No.	Financial Year	Refund
(1)	(2)	(3)
1	2013-14	738.30
2	2014-15	505.35
3	2015-16	1208.19
4	2016-17	924.16
5	2017-18	1213.55

9. MONTH-WISE REVENUE TREND

Sl. No.	MONTH	Revenue Collection (Rs. in Crores)		Growth Rate (in%)
		2016-2017	2017-2018	
(1)	(2)	(3)	(4)	(5)
1	April	4574.90	5132.37	12.19
2	May	4646.39	4949.76	6.53
3	June	5383.20	5718.37	6.23
4	July	5523.65	6284.79	13.78
5	August	5581.46	6246.74	11.92
6	September	5657.59	6248.12	10.44
7	October	5614.56	6232.91	11.01
8	November	5845.68	6048.89	3.48
9	December	5337.94	6234.38	16.79
10	January	5300.39	6009.04	13.37
11	February	5449.93	7098.68	30.25
12	March	8661.08	7621.71	-12.00
Revenue		67576.77	73825.76	9.25



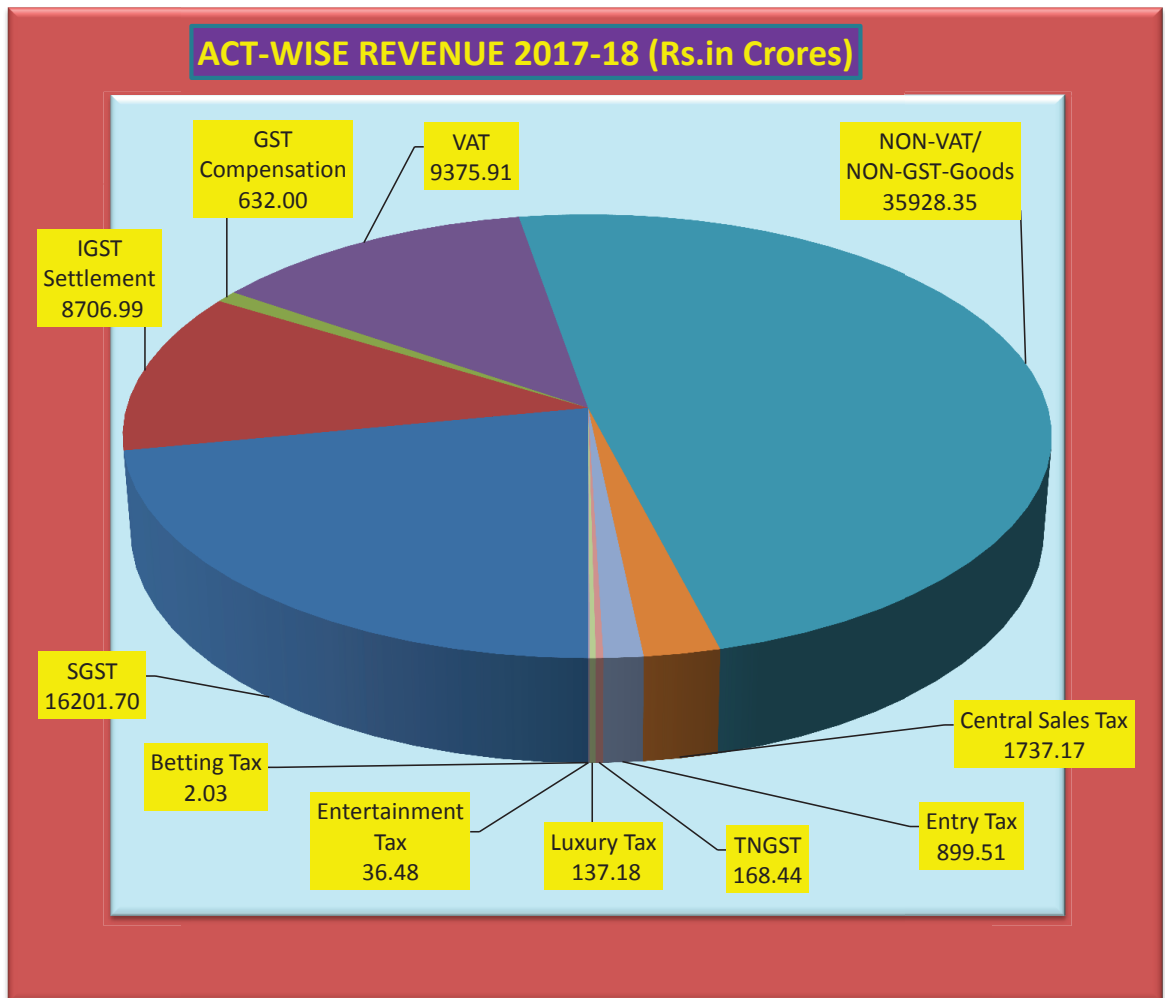
10. ACT- WISE REVENUE

(Rs.in Crores)

Sl. No.	ACTS	2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	SGST	-	-	-	-	16201.70
2	IGST Settlement	-	-	-	-	8706.99
3	GST Compensation	-	-	-	-	632.00
4	TN VAT	51245	53930.47	54804.55	59262.00	45304.26
5	CST	3116	3811.17	4037.76	5125.20	1737.17
6	Entry Tax Motor Vehicles	1900	1969.93	2187.19	2528.24	899.51
7	TNGST	218	195.21	211.11	188.65	168.44
8	Luxury Tax	300	319.26	357.03	379.01	137.18
9	Entertainment Tax	68	82.97	106.29	85.81	36.48
10	Betting Tax	5	5.60	5.65	7.86	2.03
	Tax Revenue	56852	60314.61	61709.58	67576.77	73825.76

11. ACT- WISE REVENUE COLLECTION - A COMPARISON

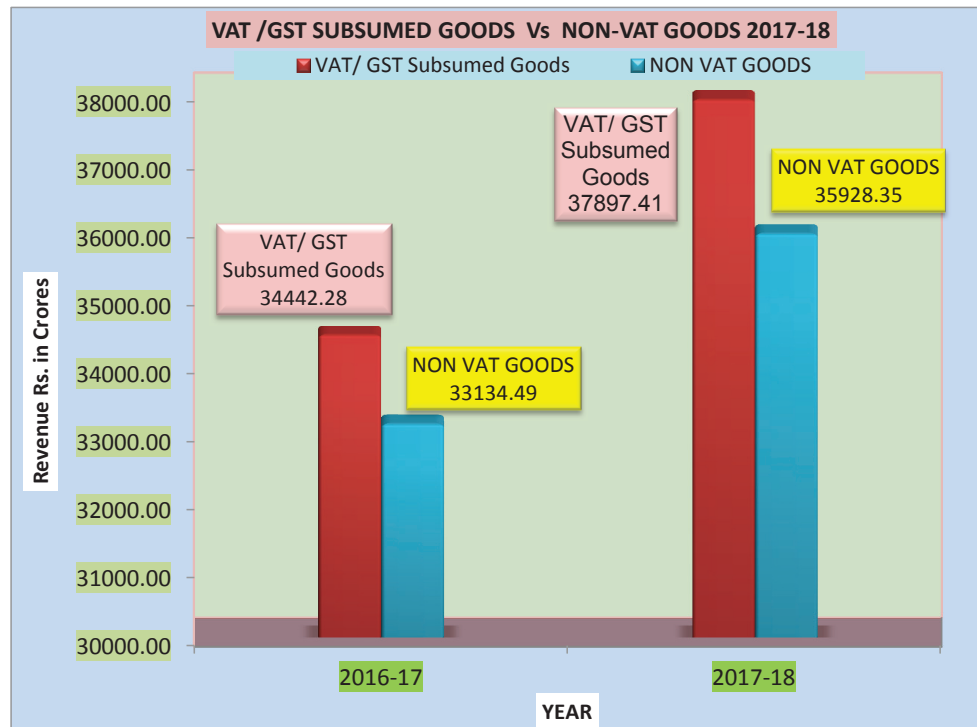
Sl. No.	Act	Revenue Collections (Rs.in Crores)	
		2016-17	2017-18
(1)	(2)	(3)	(4)
1	SGST	-	16201.70
2	IGST Settlement	-	8706.99
3	GST Compensation	-	632.00
4	VAT	26127.51	9375.91
5	NON-VAT/NON-GST-Goods	33134.49	35928.35
6	Central Sales Tax	5125.20	1737.17
7	Entry Tax	2528.24	899.51
8	TNGST	188.65	168.44
9	Luxury Tax	379.01	137.18
10	Entertainment Tax	85.81	36.48
11	Betting Tax	7.86	2.03
Tax Revenue		67576.77	73825.76



12. MONTH WISE VAT /GST SUBSUMED GOODS and NON VAT GOODS - GROWTH RATE

(Rs.in Crores)

Sl. No.	MONTH	VAT/ GST Subsumed Goods			NON VAT GOODS		
		2016-17	2017-18	GR	2016-17	2017-18	GR
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	April	2527.48	2716.72	7.49%	2047.43	2415.65	17.98%
2	May	2541.92	2752.61	8.29%	2104.47	2197.15	4.40%
3	June	2620.85	2738.90	4.50%	2762.35	2979.47	7.86%
4	July	2746.33	3367.06	22.60%	2777.32	2917.73	5.06%
5	August	2787.11	3300.67	18.43%	2794.35	2946.07	5.43%
6	September	2806.06	3276.58	16.77%	2851.53	2971.54	4.21%
7	October	2865.65	3221.18	12.41%	2748.91	3011.73	9.56%
8	November	2897.31	2962.25	2.24%	2948.38	3086.64	4.69%
9	December	2721.74	3211.41	17.99%	2616.20	3022.97	15.55%
10	January	2754.40	3084.82	12.00%	2545.98	2924.22	14.86%
11	February	2779.33	4019.54	44.62%	2670.60	3079.14	15.30%
12	March	4394.10	3245.67	-26.14%	4266.98	4376.04	2.56%
Total		34442.28	37897.41	10.03%	33134.49	35928.35	8.43%



13. MONTHWISE TARGET AND ACHIEVEMENT - 2017-18 (Rs. in Crores)

Month	Target 2017-18 (Rs.75265 Cr.)	Collection 2016-17	Collection 2017-18							Achievement to Target (%)	Growth rate 2017-18 to 2016-17
			Non-VAT	VAT & Others	SGST	IGST settle- ment	IGST Advance Settle- ment	Compen- sation	2017-18		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
April	5070.68	4574.90	2415.65	2716.72	0.00	0.00	0.00	0.00	5132.37	101.22%	12.19%
May	5188.73	4646.39	2197.15	2752.61	0.00	0.00	0.00	0.00	4949.76	95.39%	6.53%
June	5902.66	5383.20	2979.47	2738.90	0.00	0.00	0.00	0.00	5718.37	96.88%	6.23%
upto June	16162.07	14604.49	7592.27	8208.23	0.00	0.00	0.00	0.00	15800.50	97.76%	8.19%
July	6169.53	5523.65	2917.73	2903.30	1.76	0.00	0.00	462.00	6284.79	101.87%	13.78%
August	6176.43	5581.46	2946.07	294.50	2391.70	462.47	0.00	152.00	6246.74	101.14%	11.92%
September	6317.34	5657.59	2971.54	132.64	2288.59	855.35	0.00	0.00	6248.12	98.90%	10.44%
October	6272.17	5614.56	3011.73	113.20	2137.34	952.64	0.00	18.00	6232.91	99.37%	11.01%
November	6525.05	5845.68	3086.64	87.38	1911.00	963.87	0.00	0.00	6048.89	92.70%	3.48%
December	5963.83	5337.94	3022.97	167.80	1794.16	1249.45	0.00	0.00	6234.38	104.54%	16.79%
January	5921.36	5300.39	2924.22	63.55	1891.16	1130.11	0.00	0.00	6009.04	101.48%	13.37%
February	6084.17	5449.93	3079.14	87.80	1894.69	733.05	0.00	0.00	5794.68	95.24%	6.33%
IGST Advance Settlement	0.00	0.00	0.00	0.00	0.00	0.00	1304.00	0.00	1304.00	0.00	0.00
March	9673.04	8661.08	4376.04	298.32	1891.30	1056.05	0.00	0.00	7621.71	78.79%	-12.00%
July to Mar 18	59102.92	52972.28	28336.08	4148.49	16201.70	7402.99	1304.00	632.00	58025.26	98.18%	9.54%
Grand Total	75264.99	67576.77	35928.35	12356.72	16201.70	7402.99	1304.00	632.00	73825.76	98.09%	9.25%

14. REGISTERED DEALERS, MONTHLY and ANNUAL RETURN FILERS

(In No.)

Sl. No.	Category	2013-14		2014-15		2015-16		2016-17		2017-18	
		No.	%	No.	%	No.	%	No.	%	No.	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Regd. Dealers	634242	-4.43	597548	-5.79	604742	1.20	600101	-0.77	643218	7.18
2	No. of Dealers migrated to GST	-	-	-	-	-	-	-	-	501647	-
3	No. of Newly Registered Dealers	69142	0.19	58074	-16.01	56204	-3.22	92917	65.32	141571	52.36
4	Dealers Filing Monthly Returns	372180	58.68	431571	72.22	442603	73.19	492643	82.09	507653	3.05
5	No of dealers paying Compounding Tax	40972	-	43731	6.73	46314	5.91	41293	-10.84	61168	48.13
6	Non Filers	221090	-	122246	-44.71	115825	-5.25	66165	-42.88	74397	12.44

**15. ACT-WISE CONTRIBUTION OF REVENUE TO THE STATE
2017-2018**

(Rs. in Crores)

Sl. No.	Act	Revenue Collection	% of Contribution
(1)	(2)	(3)	(4)
1	Value Added Tax	9375.91	12.70
2	Central Sales Tax	1737.17	2.35
3	Entry Tax	899.51	1.22
4	TNGST	168.44	0.23
5	Luxury Tax	137.18	0.19
6	Entertainment Tax	36.48	0.05
7	Betting Tax	2.03	0.00
8	SGST	16201.70	21.95
9	IGST Settlement	8706.99	11.79
10	GST Compensation	632.00	0.86
11	NON-VAT/NON-GST	35928.35	48.67
Total		73825.76	100.00

**16. CONTRIBUTION OF NON-VAT/ NON-GST REVENUE TO
THE STATE REVENUE 2017-2018**

(Rs. in Crores)

Sl. No.	NON-VAT/NON-GST Commodity	Revenue Collection	% Contribution to Total NON-VAT/ NON-GST Revenue	% Contribution to State Tax Revenue
(1)	(2)	(3)	(4)	(5)
1	(a) Petroleum Products	15050.80	41.89	20.39
2	(b) IMFL and Beer	20652.56	57.48	27.97
3	(c) Others (Tobacco Products and Other NonVAT Goods)	224.99	0.63	0.30
NON-VAT/NON-GST Total		35928.35	100.00	48.67

Note - From 01.07.2017, Tobacco Products brought under GST.

17. MONTH-WISE GROSS AND NET REVENUE ALONG WITH DETAILS OF REFUNDS 2017-18

(Rs.in Crores)

Sl. No.	Details of Revenue and Refund	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Gross Revenue	5132.37	4949.76	5718.37	6284.79	6246.74	6248.12	6232.91	6048.89	6234.38	6009.04	7098.68	7621.71	73825.76
2	Value Added Tax - Refunds	34.23	128.06	93.76	91.89	99.99	35.28	60.18	62.15	32.74	34.15	77.20	71.90	821.53
3	Central Sales Tax - Refunds	0.50	0.74	2.08	0.65	1.58	0.60	0.65	1.88	0.90	0.35	0.66	0.24	10.82
4	TNGST - Refunds	0.39	2.84	1.67	4.41	3.96	1.74	0.77	0.34	0.39	0.89	1.89	2.38	21.67
5	Entertainment Tax - Assignment to Local Bodies	0.40	1.69	1.16	2.09	0.10	1.00	1.28	0.32	2.31	1.88	1.21	26.98	40.43
6	SGST Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.82	318.28	319.10
7	Total Refunds and Entertainment Tax Assignment	35.53	133.32	98.66	99.04	105.64	38.62	62.88	64.69	36.33	37.28	81.77	419.78	1213.55
	Net Revenue	5096.84	4816.44	5619.71	6185.75	6141.10	6209.50	6170.03	5984.20	6198.05	5971.76	7016.91	7201.93	72612.21

18. DISTRIBUTION OF GST ASSESSEES BY TURNOVER SLABS and TAX SLABS - 2017-2018

(In Numbers)

Sl. No.	TAX SLABS	Number of dealers in each Turnover Slab																								Total
		Rs. In Lakhs										Rs. In Crores														
		0-3	3-4	4-5	5-10	10-20	20-25	25-50	50-60	60-75	75-100	1-1.5	1.5-2	2-3	3-4	4-5	5-10	10-50	50-100	100-200	200-300		300-400	400-500	500 and above	
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)			
1	Upto Rs. 1000	154381	6579	5357	18343	19506	6164	18542	4511	4982	5446	6147	3244	3473	1888	1135	2580	2205	244	192	62	32	19	73	265105	
2	1000-5000	15499	2236	1739	5237	5034	1465	3817	785	856	851	766	343	305	132	87	130	80	9	4		1		1	39377	
3	5001-10000	6403	1933	1362	3988	3528	1063	2814	660	697	657	629	268	231	122	74	143	75	3	3	1	1			24655	
4	10001-50000	6524	3566	3873	13694	14817	4200	11473	2439	2627	2834	2604	1347	1191	497	284	515	305	25	7	5	2		3	72832	
5	50001-100000	94	21	49	5096	7120	2336	7700	1802	1846	1958	1897	883	815	379	226	372	224	19	13	2	1		4	32857	
	Rs. In Lakhs																									
6	1.01- 5.0	67	9	7	88	6915	3908	14195	3984	4463	5291	5740	3022	2780	1319	721	1484	915	62	38	12	5	2	8	55035	
7	5.01-10.0	3				4	2	34	265	985	1520	1784	919	1112	783	478	775	480	43	13	6	1	1	2	9210	
8	10.01-20.0	4					1	1			2	17	559	624	780	434	329	872	627	51	23	12	3	1	2	4342
9	20.01-30.0	1									1		3	11	204	203	102	333	405	35	16	4	1		4	1323
10	30.01-40.0					1					1			1	6	66	92	190	268	35	19	2	3		3	687
11	40.01-50.0	1							1							1	30	135	192	21	5	6	2	3	6	403
12	50.01-100.0	1						1				1				3	1	186	509	103	36	11	5	1	13	871
	Rs. In Crores																									
13	1.0-1.5										2	2			1		3	198	51	24	5	3	2	4	295	
14	1.6-2.0																	93	36	18	10	3	2	5	167	
15	2.1-5.0														1			80	101	51	16	11	6	21	287	
16	5.01-10.0																	2	25	27	17	9	9	20	109	
17	10.01-20.0																			13	7	6	7	18	51	
18	20.01-30.0																				1	1		17	19	
19	30.01-40.0																							5	5	
20	40.01-50.0																							1	2	3
21	>50																							20	20	
	Total	182978	14344	12387	46446	56925	19139	58578	14446	16460	18576	20132	10662	10897	5829	3559	7718	6658	863	502	179	90	54	231	507653	

19. Details of Taxes collected through e-payment

(Rs. In Crores)

Sl. No.	Month	2017-18					
		State Collection (Rs.In Crores)	e-payment (Rs.In Crores)	% of e-payment	Total no. of Monthly Returns Filers due for e-payment	No.of e-payment Dealers	% to Total Dealers
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	April	5132.37	4862.82	94.75%	160933	143419	89.12%
2	May	4949.76	4828.62	97.55%	166214	147960	89.02%
3	June	5718.37	5553.29	97.11%	155399	137798	88.67%
4	July	6284.79	6099.75	97.06%	156228	137698	88.14%
5	August	6246.74	6246.74	100.00%	144379	144379	100.00%
6	September	6248.12	6248.12	100.00%	188027	188027	100.00%
7	October	6232.91	6232.91	100.00%	212306	212306	100.00%
8	November	6048.89	6048.89	100.00%	190418	190418	100.00%
9	December	6234.38	6234.38	100.00%	212507	212507	100.00%
10	January	6009.04	6009.04	100.00%	218571	218571	100.00%
11	February	7098.68	7098.68	100.00%	179552	179552	100.00%
12	March	7621.71	7621.71	100.00%	183205	183205	100.00%
Total		73825.76	73084.95	99.00%	2167739	2095840	96.68%

20. List of Banks authorised for e-payment collection of C.T. Department

e-Payment - Online	
Sl. No.	Name of the Bank
(1)	(2)
1	ALLAHABAD BANK
2	ANDHRA BANK
3	AXIS BANK
4	BANK OF BARODA
5	BANK OF INDIA
6	BANK OF MAHARASTRA
7	CANARA BANK
8	CENTRAL BANK OF INDIA
9	CITY UNION BANK
10	CORPORATION BANK
11	DENA BANK
12	FEDERAL BANK
13	HDFC BANK LTD.
14	ICICI BANK LTD
15	IDBI BANK LTD
16	INDIAN BANK
17	INDIAN OVERSEAS BANK
18	ORIENTAL BANK OF COMMERCE
19	PUNJAB AND SIND BANK
20	PUNJAB NATIONAL BANK
21	STATE BANK OF BIKANER & JAIPUR
22	STATE BANK OF HYDERABAD
23	STATE BANK OF INDIA
24	STATE BANK OF MYSORE
25	STATE BANK OF PATIALA
26	STATE BANK OF TRAVANCORE
27	SYNDICATE BANK
28	UCO BANK
29	UNION BANK OF INDIA
30	UNITED BANK OF INDIA
31	VIJAYA BANK

e-Payment - Offline	
Sl. No.	Name of the Bank
(1)	(2)
1	ALLAHABAD BANK
2	BANK OF BARODA
3	BANK OF INDIA
4	CORPORATION BANK
5	IDBI BANK LTD
6	INDIAN OVERSEAS BANK
7	PUNJAB NATIONAL BANK
8	STATE BANK OF INDIA
9	STATE BANK OF INDORE
10	STATE BANK OF TRAVANCORE
11	SYNDICATE BANK
12	UNION BANK OF INDIA
13	VIJAYA BANK

**21. DIVISION-WISE NUMBER OF CT DISTRICTS/ ZONES AND ASSESSMENT
CIRCLES - 2017-2018**

Sl.No.	Division	No. of CT Districts / Zones	No. of Assesment Circles
(1)	(2)	(3)	(4)
1	LTU	-	4
2	Chennai(North)	3	25
3	Chennai(South)	3	25
4	Chennai(East)	3	25
5	Chennai(Central)	3	25
6	Trichy	5	41
7	Vellore	4	30
8	Madurai	4	38
9	Tirunelveli	5	33
10	Coimbatore	6	47
11	Salem	4	41
Total		40	334

22. TRAINING BY CT STAFF TRAINING INSTITUTE

(In Numbers)

Sl. No.	CATEGORY	CHENNAI		VELLORE		MADURAI		TIRUNELVELI		SALEM		COIMBATORE		TRICHY		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	Deputy.Commissioners (CT)	40	39	0	0	4	0	0	0	0	0	0	0	2	2	46	41
2	Asst.Commissioners (CT)	113	251	0	23	29	8	0	67	0	28	0	35	23	25	165	437
3	Commercial Tax Officer	447	525	0	56	41	7	0	147	0	52	0	88	52	42	540	917
4	Deputy Commercial Tax Officers	623	836	0	135	118	7	0	256	40	172	0	160	0	145	781	1711
5	Assistant Commercial Tax Officers	6	0	0	0	0	0	0	0	0	0	0	0	118	0	124	0
6	Ministerial Staff (Assistants & Junior Assistants)	103	1025	18	257	209	2	96	103	58	321	30	0	30	373	544	2081
7	Others	72	24	0	1575	4	91	0	0	0	25	0	0	0	0	76	1715
	Total	1404	2700	18	2046	405	115	96	573	98	598	30	283	225	587	2276	6902

23. CHECKPOSTS DETAILS (EXISTED UPTO 30.06.2017)

The activities of Checkposts and Checkpoints have been suspended with effect from 01.07.2017.

Sl. No.	Name of Checkposts	Border State	National Highways	C.T.District/
			State Highways	Zone
(1)	(2)	(3)	(4)	(5)
1	CHENNAI ENFORCEMENT WING – I - 2			
	Puzhal. (Outgoing) Major Border	Andhra Pradesh	National Highways	Kancheepuram
	Pethikuppam (Incoming) Maj-Border	Andhra Pradesh	National Highways	
2	CHENNAI ENFORCEMENT WING – II - 2			
	Tiruttani - Minor Border	Andhra Pradesh	State Highways	Kancheepuram
	Uthukkottai - Minor Border	Andhra Pradesh	State Highways	
3	COIMBATORE ENFORCEMENT WING - 6			
	K.G.Chavadi (In) Maj-Border	Kerala	National Highways	Zone I, Coimbatore
	K.G.Chavadi (Out) Maj-Border	Kerala	National Highways	Zone I, Coimbatore
	Pitchanur – Minor Border	Kerala	State Highways	Zone I, Coimbatore
	Gudalur – Minor Border	Kerala	State Highways	The Nilgiris
	Gopalapuram – Minor Border	Kerala	State Highways	Pollachi
	Meenakshipuram – Minor Border	Kerala	State Highways	Pollachi
4	SALEM ENFORCEMENT WING - 5			
	Hosur (Incoming)- Major-Border	Karnataka	National Highways	Dharmapuri
	Hosur (Out going)- Major –Border	Karnataka	National Highways	Dharmapuri
	Thoppur(In) – Major Border	Andhra Pradesh	National Highways	Dharmapuri
	Thoppur(Out)- Major Border	Andhra Pradesh	National Highways	Dharmapuri
	Bannari – Major Border	Karnataka	National Highways	Erode

(Contd...)

23. CHECKPOSTS DETAILS (EXISTED UPTO 30.06.2017)

The activities of Checkposts and Checkpoints have been suspended with effect from 01.07.2017.

Sl. No.	Name of Checkposts	Border State	National Highways	C.T.District/
			State Highways	Zone
(1)	(2)	(3)	(4)	(5)
5	TRICHY ENFORCEMENT WING - 2			
	Tharangambadi (Minor Border)	Pondicherry	National Highways	Kumbakonam
	Melavanjoor (Minor Border)	Pondicherry	National Highways	Kumbakonam
6	VELLORE ENFORCEMENT WING - 7			
	Ranipet (In) - Major Border	Andhra Pradesh	National Highways	Vellore
	Ranipet (Out) - Major Border	Andhra Pradesh	National Highways	Vellore
	Katpadi (Major Border)	Andhra Pradesh	National Highways	Vellore
	Kottakuppam (Minor Border) (Keezputhupattu)	Pondicherry	State Highways	Villupuram
	Pattanur (Minor Border)	Pondicherry	State Highways	Villupuram
	Pennaiyar Bridge (Minor Border)	Pondicherry	State Highways	Cuddalore
	Kandamangalam (Major Border) (now at Lingreddypalayam)	Pondicherry	National Highways	Villupuram
7	MADURAI ENFORCEMENT WING - 2			
	Lower Camp (Minor Border)	Kerala	National Highways	Madurai (W)
	Bodimettu (Minor Border)	Kerala	State Highways	Madurai (W)
8	TIRUNELVELI ENFORCEMENT WING - 3			
	Puliyarai (Major Border)	Kerala	National Highways	Tirunelveli
	Kaliyakkavilai (Major Border)	Kerala	National Highways	Nagercoil

24. TERRITORIAL JURISDICTION

Sl. No.	DIVISION : LARGE TAX PAYER'S UNIT (LTU) - FORMED ON 01.04.2011 BY MERGING THE FTACS I,II,III and IV IN CHENNAI				
1	Assessment Circles	DC(CT)-I,	DC(CT)-II,	DC(CT)-III,	DC(CT)-IV
2	DIVISION : CHENNAI (NORTH)		NO.OF ZONES : 3, NO.OF ASSESSMENT CIRCLES : 25.		
	Assessment Circles	Zone – I	Zone – II	Zone – III	
		Harbour	Park Town	Thiruvottiyur	
		Broadway	Evening Bazaar	Kaladipet	
		Esplanade	Peddunaickenpet	Manali	
		Loansquare	Washermentpet	Madhavaram	
		Kothawalchavadi	Royapuram	Kodungaiyur	
		Sowcarpet	Vallalar Nagar	Ponneri	
		N.S.C Bose Road	Mannady	Cholavaram	
		Muthialpet	Moore Market	Gummidipoondi	
	Tondiarpet				
3	DIVISION : CHENNAI (CENTRAL)		NO.OF ZONES : 3, NO.OF ASSESSMENT CIRCLES : 25.		
	Assessment Circles	Zone – IV	Zone - V	Zone - VI	
		Anna Salai	Sembium	K.K Nagar	
		Chintadripet	Perambur	Kodambakkam	
		Egmore	Villivakkam	Ashok Nagar	
		Nungambakkam	Kilpauk	Saidapet	
		Periamet	Amaindakarai	Nandanam	
		Vepery	MMDA Colony	T.Nagar	
		Choolai	Vadapalani	Pondy Bazaar	
		Purasavakkam	Arumbakkam	Valluvarkottam	
Ayanavaram					
4	DIVISION : CHENNAI (EAST)		NO.OF ZONES : 3, NO.OF ASSESSMENT CIRCLES : 25.		
	Assessment Circles	Zone – VII	Zone - VIII	Zone – IX	
		Chepauk	Thiruvanmiyur	Ekkattuthangal	
		Thiruvallikeni	Sholinganallur	Nandambakkam	
		Royapettah	Kelambakkam	Pammal	
		Alwarpet	Velacherry	Pallavaram	
		Mylapore	Nanganallur	Tambaram	
		Mandaveli	Madipakkam	Thirumudivakkam	
		Kotturpuram	Medavakkam	Selaiyur	
		Adyar	Guindy	Chromepet	
	Alandur				
5	DIVISION : CHENNAI (SOUTH)		NO.OF ZONES: 3, NO.OF ASSESSMENT CIRCLES : 25		
	Assessment Circles	Zone – X	Zone - XI	Zone – XII	
		Ambattur	Iyyappanthangal	Chengalpattu	
		Anna Nagar	JJ Nagar	Kancheepuram	
		Avadi	Koyambedu	Madurantakam	
		Korattur	Nolambur	Oragadam	
		Pattaravakkam	Porur	Poonthamallee	
		Surapattu	Ramapuram	Sriperumbudur	
		Thirumullaivoyal	Saligramam	Thirukazhukundram	
		Thiruverkadu	Vanagaram	Thiruvallur	
		Tirutani			

(Contd...)

24.TERRITORIAL JURISDICTION

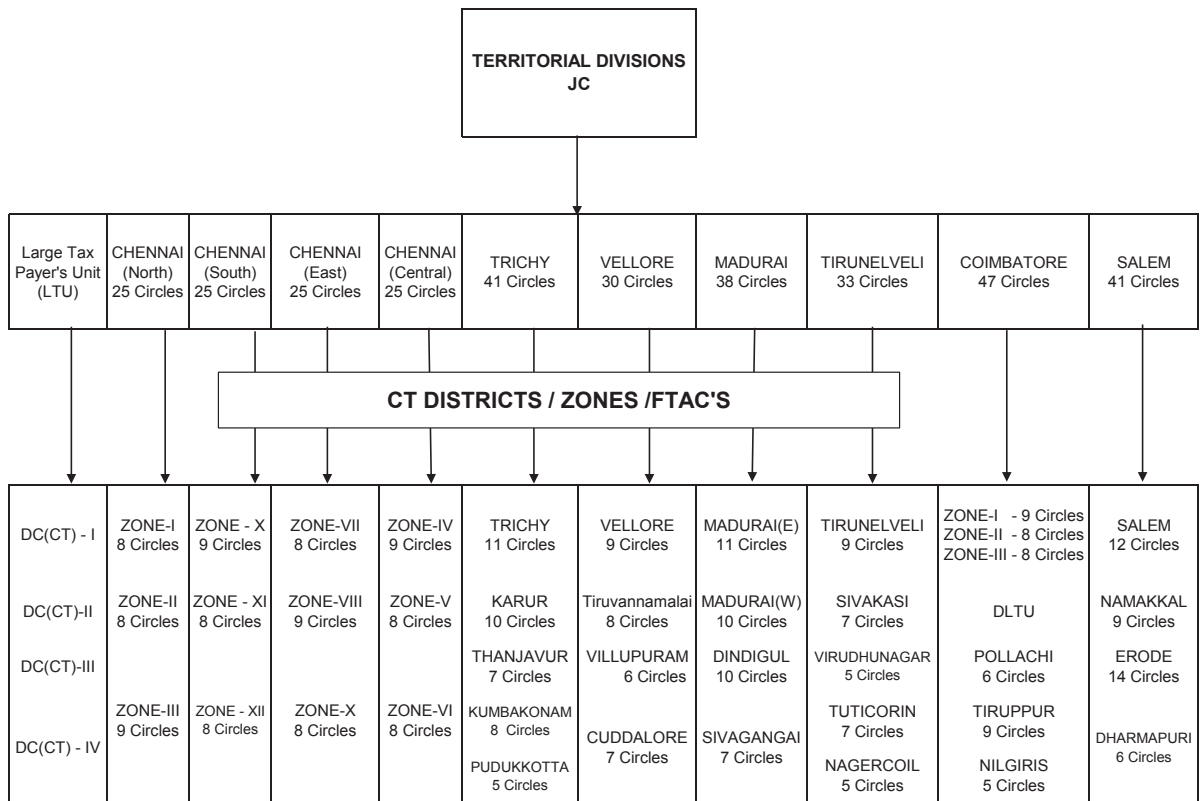
Sl. No.	DIVISION : TRICHY		NO.OF CT DISTRICTS : 5 NO. OF ASSESSMENT CIRCLES:41			
6	Assessment Circles	Trichy	Karur	Thanjavur	Kumbakonam	Pudukkottai
		Gandhi Market	Karur(North)	Thanjavur - I	Kumbakonam - I	Pudukkottai – I
		Rockfort	Karur(South)	Thanjavur - II	Kumbakonam - II	Pudukkottai – II
		Singarathoppu	Karur(West)	Papanasam	Kumbakonam - III	Aranthangi
		Mailamchandai-I	Karur(East)	Mannargudi	Kumbakonam - IV	Pattukkottai – I
		Mailamchandai-II	Jayamkondam	Tiruthuraiipoondi	Mayiladuthurai - I	Pattukkottai – II
		Palakkarai - I	Ariyalur	Tiruvarur	Mayiladuthurai - II	
		Palakkarai - II	Thuraiyur	Nagapattinam	Sirkali	
		Tiruverumbur	Musiri		Nannilam	
		Srirangam	Kulithalai			
		Lalgudi	Manapparai			
		Woraiyur				
7	Assessment Circles	DIVISION : VELLORE		NO.OF CT DISTRICTS : 4 NO. OF ASSESSMENT CIRCLES:30		
		Vellore	Tiruvannamalai	Cuddalore	Villupuram	
		Vellore(North)	Tiruvannamali- I	Cuddalore (Town)	Villupuram – I	
		Vellore(South)	Tiruvannamali-II	Cuddalore (Taluk)	Villupuram – II	
		Vellore(Rural)	Vaniyambadi	Virudachalam	Tirukoilur	
		Ambur	Thirupathur	Chidambaram - I	Tindivanam	
		Ranipet	Polur	Chidambaram - II	Gingee	
		Ranipet Sipcot	Arani	Panruti (Town)	Kallakurichi	
		Gudiyatham(East)	Arcot	Panruti (Rural)		
		Gudiyatham(West)	Vandavasi			
		Arakkonam				
8	Assessment Circles	DIVISION : MADURAI		NO.OF CT DISTRICTS : 4 NO.OF ASSESSMENT CIRCLES : 38		
		Madurai (East)	Madurai (West)	Dindigul	Sivagangai	
		West Tower St.	Theni – I	Dindigul – I	Tirupathur	
		Kamarajar Salai	Theni – II	Dindigul - II	Karaikudi	
		South Avani Moola St.	Periyakulam	Dindigul - III	Devakottai	
		Vengalakadai St.	Bodinayakanoor	Dindigul - IV	Sivagangai	
		Thallakulam	Uthamapalayam	Dindigul - V	Paramakudi	
		Chokkikulam	Thirumangalam	Dindigul (Rural)	Ramanathapuram	
		Tamil Sangam Rd.	West Veli St.	Palani - I	Mudukulathur	
		Chitrakara Street	Mahal	Palani - II		
		Nethaji Road	Madurai Rural(S)	Nilakottai		
		Munichalai Road	Thiruparankundram	Kodaikanal		
Melur						

(Contd...)

24.TERRITORIAL JURISDICTION

Sl. No.	DIVISION : TIRUNELVELI			NO.OF CT DISTRICTS : 5 NO.OF ASSESSMENT CIRCLES : 33			
9	Assessment Circles	Tirunelveli	Nagercoil	Tuticorin	Sivakasi	Virudhunagar	
		Tirunelveli (Town)	Nagercoil(Town)	Tuticorin - I	Sivakasi - I	Virudhunagar-I	
		Tirunelveli (Jn)	Nagercoil(Rural)	Tuticorin - II	Sivakasi - II	Virudhunagar-II	
		Tirunelveli(Bazaar)	Nagercoil(Tower)	Tuticorin - III	Sivakasi - III	Virudhunagar-III	
		Palayamkottai	Kulithurai	Kovilpatti - I	Sivakasi - IV	Aruppukkottai	
		Ambasamudram	Thuckalay	Kovilpatti - II	Rajapalayam - I	Sathur	
		Nanguneri		Ettayapuram	Rajapalayam - II		
		Tenkasi		Tiruchendur	Srivilliputhur		
		Shenkottai					
		Sankarankoil					
10	Assessment Circles	DIVISION : COIMBATORE			NO.OF CT DISTRICTS : 6 NO.OF ASSESSMENT CIRCLES : 47 (INCLUDES 1 DLTU)		
		Zone - I	Zone - II	Zone - III	Pollachi	Tiruppur	Nilgiris
		R.G.Street	Ramnagar	Pappanaicken Palayam	Pollachi (East)	Tirupur (North)	Udagamandalam (South)
		Oppanakara St.	R.S.Puram (East)	Dr.Nanjappa Road	Pollachi (West)	Tirupur (Central I)	Udagamandalam (North)
		N.H.Road	R.S.Puram (West)	Gandhipuram	Pollachi (Rural)	Tirupur(Central II)	Kothagiri
		B.B.Street	Mettu palayam Rd.	Ganapathi	Udumalpet(South)	Tirupur (South)	Gudalur
		Avinashi Rd	Saibaba Colony	Avaram Palayam	Udumalpet(North)	Tirupur (Kongunagar)	Coonoor
		Trichy Road	Thudiyalur	Peelamedu (South)	Valparai	Tirupur (Lakshminagar)	
		Singanallur	Mettu palayam	Peelamedu (North)		Tirupur (Bazaar)	
		Pothanur	Velandi palayam	Avinashi		Tirupur(Rural)	
Perur				Palladam			
11	Assessment Circles	DIVISION : SALEM			NO.OF CT DISTRICTS : 4 NO OF ASSESSMENT CIRCLES : 41		
		Salem	Namakkal	Erode	Dharmapuri		
		Sevapet	Namakkal (Town)	Park Road	Krishnagiri		
		Sevapet (North)	Namakkal (Rural)	Mettur Road	Hosur (North)		
		Gugai	Omalur	Brough Road	Hosur (South)		
		Salem Town (North)	Sankari	Nethaji Road-Salem	Dharmapuri		
		Leigh Bazaar	Rasipuram	Chithode	Harur		
		Salem Bazaar	Tiruchengodu Rural	Erode (Rural)	Palacode		
		Salem Rural	Attur (Town)	Periya Agraharam			
		Annathanapatty	Tiruchengodu Nagar	Sathy Road			
		Salem Town (South)	Attur (Rural)	Bhavani			
		Salem Town (West)		Perundururai			
		Arisipalayam		Kangeyam			
		Suramangalam		Dharapuram			
		Gobichettipalayam					
		Sathyamangalam					

25. TERRITORIAL DIVISIONS OF COMMERCIAL TAXES DEPARTMENT (HIERARCHY CHART)



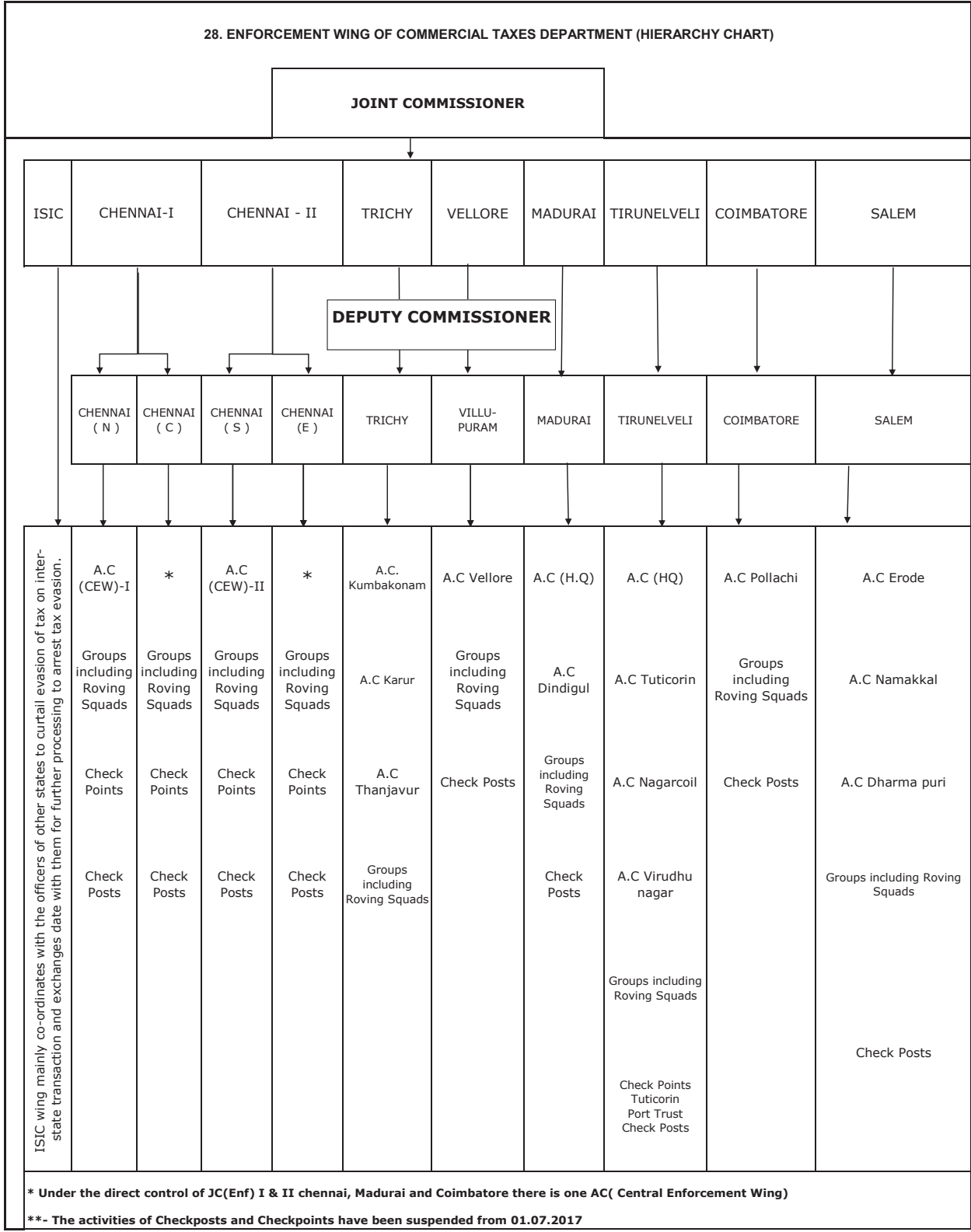
26.TERRITORIAL DIVISIONS OF COMMERCIAL TAXES DEPARTMENT

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DIVISIONS										
Large Tax Payer's Unit	CHENNAI (NORTH)	CHENNAI (SOUTH)	CHENNAI (EAST)	CHENNAI (CENTRAL)	TRICHY	VELLORE	MADURAI	TIRUNELVELI	COIMBATORE	SALEM
CT DISTRICTS / ZONES / FTACS										
DC (CT) - I	ZONE-I	ZONE-X	ZONE-VII	ZONE-IV	TRICHY	VELLORE	MADURAI (EAST)	TIRUNELVELI	ZONE-I, ZONE-II, ZONE-III	SALEM
DC (CT) - II	ZONE-II	ZONE-XI	ZONE-VIII	ZONE-V	KARUR	TIRUVANNAMALAI	MADURAI (WEST)	SIVAKASI	DLTU	NAMAKKAL
DC (CT) -III	ZONE-III	ZONE-XII	ZONE-IX	ZONE-VI	THANJAVUR	VILLUPURAM	DINDIGUL	VIRUDHUNAGAR	POLLACHI	ERODE
DC (CT) - IV					KUMBAKONAM	CUDDALORE	SIVAGANGAI	TUTICORIN	TIRUPPUR	DHARMAPURI
					PUDUKKOTTAI			NAGERCOIL	NILGIRIS	

27. JURISDICTION OF ENFORCEMENT WINGS.

SI. No.	ENFORCEMENT DIVISION	CT TERRITORIAL DIVISIONS	CT DISTRICTS / ZONES
(1)	(2)	(3)	(4)
1	Chennai - I	Chennai (North)	Zones I, II, and III
		Chennai (Central)	Zones - IV, V and VI
2	Chennai - II	Chennai (East)	Zone - VII, VIII and IX
		Chennai (South)	Zone - X, XI and XII
3	Coimbatore	Coimbatore	Zone - I, II & III of Coimbatore CT Districts and The Nilgiris & DLTU
			Pollachi and Tiruppur CT Districts
4	Trichy	Trichy	Trichy (Town), Karur, Kumbakonam,Thanjavur and Pudukkottai
5	Vellore	Vellore	Vellore, Tiruvannamalai, Villupuram and Cuddalore
6	Madurai	Madurai	Madurai (East), Madurai (West), Sivagangai and Dindigul.
7	Tirunelveli	Tirunelveli	Tirunelveli, Tuticorin, Nagercoil, Sivakasi and Virudhunagar
8	Salem	Salem	Salem, Erode, Namakkal and Dharmapuri

28. ENFORCEMENT WING OF COMMERCIAL TAXES DEPARTMENT (HIERARCHY CHART)



29.ENFORCEMENT WING OF COMMERCIAL TAXES DEPARTMENT

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
ENFORCEMENT DIVISIONS									
CHENNAI-I	CHENNAI - II	TRICHY	VELLORE	MADURAI	TIRUNELVELI	COIMBATORE	SALEM		
CT TERRITORIAL DIVISIONS									
CHENNAI (NORTH)	CHENNAI (CENTRAL)	CHENNAI (EAST)	CHENNAI (SOUTH)	TRICHY	VELLORE	MADURAI	TIRUNELVELI	COIMBATORE	SALEM
CT DISTRICTS/ZONES									
Zone-I	Zone-IV	Zone-VII	Zone-X	Trichy (Town)	Vellore	Madurai (East)	Tirunelveli	Zones - I to III	Salem
Zone-II	Zone-V	Zone-VIII	Zone-XI	Karur	Thiruvannamalai	Madurai (West)	Tuticorin	Pollachi	Dharmapuri
Zone-III	Zone-VI	Zone-IX	Zone-XII	Thanjavur	Villupuram	Dindugul	Nagercoil	Tirupur	Erode
				Kumbakonam	Cuddalore	Sivagangai	Virudunagar	The Nilgiris	Namakkal
				Pudukottai			Sivakasi	DLTU	

30. JURISDICTION FOR APPEALS

Sl. No.	Head Quarters	Designation / Constitution	Jurisdiction (Assessment Circles unless otherwise specified)
(1)	(2)	(3)	(4)
1	Greams Road Annexe Building Greams Road Chennai-600006	Appellate Deputy Commissioner, Chennai (North)	Chennai (North) Division
2	Greams Road Annexe Building Greams Road Chennai-600006	Appellate Deputy Commissioner, Chennai (Central)	Chennai (Central) Division
3	Greams Road Annexe Building Greams Road Chennai-600006	Appellate Deputy Commissioner, Chennai (South)	Chennai (South) Division
4	Greams Road Annexe Building Greams Road Chennai-600006	Appellate Deputy Commissioner, Chennai (East)	Chennai (East) Division
5	4, Fort Round Rd, Vellore, 632 001.	Appellate Deputy Commissioner (CT), Vellore	All Assessment circles in Vellore and Tiruvannamalai C.T.Districts.
6	C.T.Buildings,Sub-Jail Road, Manjakuppam, Cuddalore-607001	Appellate Deputy Commissioner (CT), Cuddalore.	All Assessment circles in Cuddalore and Villupuram C.T.Districts, Sirkali, Mayiladuthurai - I & II and Nannilam in Kumbakonam C.T.District.
7	Collectorate Compound, Contonment, Tiruchirapalli	Appellate Deputy Commissioner (CT), Trichirapalli.	All Assessment circles in Trichy and Karur C.T.Districts.
8	20 / 3, Sachidananda Mooparar Road, Thanjavur, 613 001.	Appellate Deputy Commissioner (CT), Thanjavur	All Assessment circles in Thanjavur C.T.District, Kumbakonam - I to IV, Thiruvarur, Nagapattinam, Kumbakonam C.T.District, Aranthangi, Pudukottai I & II in, Pudukottai C.T.District.
9	C.T.Buildings, Dr.S.V.K.S.Thangaraj Salai, Madurai- 625 020	Appellate Deputy Commissioner (CT), Madurai (North).	Melakopuram street, Vengalakadai street, Thallakulam, Chokkikulam, Tamil sangam Circle, Nethaji circle, Melur, Dindigul I-V, Palani I & II, Dindigul Rural, Nilakottai, Kodaikanal and Assistant Commr.(Enft) Madurai.
10	C.T.Buildings, Dr.S.V.K.S.Thangaraj Salai, Madurai-625 020.	Appellate Deputy Commissioner (CT), Madurai (South).	Melaveliveedhi, Kamarajar Salai, South Avani Moola street, Chithrakara street, Thirumangalam, Mahal Assessment Circle, Munisalal Road assessment Circle, Theni-I&II, Bodinayakanur, Uthamapalayam, Periyakulam, Madurai (Rural &South) Circle, Assistant Commissioner (Enforcement) Madurai.
11	C.T.Buildings, Madurai Road, Virudhunagar. 626 001.	Appellate Deputy Commissioner (CT), Virudhunagar.	Virudhunagar I to III, Srivilliputhur, Sattur, Aruppukottai, Karaikudi, Thirupathur, Sivagangai, Devakottai, Paramakudi, Ramnad, Mudukulathur, Sivakasi Town I & II, Sivakasi Rural I & II, Rajapalayam.
12	C.T.Buildings, Ist Floor, Reserve Line Road, Palayamkottai, Tirunelveli-627002.	Appellate Deputy Commissioner (CT), Tirunelveli	All Assessment circles in Tirunelveli, Kanniyakumari and Tuticorin C.T.Districts.

(Contd..)

30. JURISDICTION FOR APPEALS

Sl. No.	Head Quarters	Designation / Constitution	Jurisdiction (Assessment Circles unless otherwise specified)
(1)	(2)	(3)	(4)
13	C.T.Buildings, Balasundaram Chettiar Road, Coimbatore.641 018.	Appellate Deputy Commissioner (CT), (Main) Coimbatore	R.S.Puram (East), R.S.Puram (West), Mettupalayam Road, Ram Nagar, Saibaba colony,Thudiyalur, Mettupalayam, Gandhipuram, Ganapathy, Dr.Nanjappa Road, Pappanaickenpalayam, Avarampalayam, Udagamandalam(South) & (North), Gudalur, Kothagiri and Coonoor.
14	C.T.Buildings, Balasundaram Chettiar Road, Coimbatore 641 018	Appellate Deputy Commissioner (CT), (Addl.) Coimbatore	R.G.Street, B.B.Street, Avinashi Road, Pothanur, Perur, Singanallur, N.H.Road, Trichy Road, Oppanakara Street, Peelamedu (North) & (South) and Avinashi.
15	C.T.Buildings, Palghat Road,Pollachi - 642001	Appellate Deputy Commissioner (CT), Pollachi.	All Assessment circles in Pollachi C.T.Districts.
16	71, Poongundranar St,Karungalpalayam Erode. 638 001.	Appellate Deputy Commissioner (CT), Erode.	Erode (North), (South), (Central), (East) & (Rural) Chithode at Erode, Perundurai, Bhavani, Gopichettipalayam, Sathyamangalam, Dharapuram, Kangeyam, Tiruchengodu (Town) and (Rural) and Sankari Assessment Circles.
17	35/19,Car Street, P.T.K.Complex, Salem 636 001	Appellate Deputy Commissioner (CT),Salem.	All Assessment circles in Salem, Namakkal (Except Sankari, Tiruchengode Town and Rural) and Dharmapuri C.T.Districts.
18	Wavoo Complex, 3rd Floor,191, N.S.C. Bose Road, Chennai - 1.	Joint Commissioner (CT), Appeals, Chennai.	Large Tax Payers Unit Deputy Commissioners (I to IV) Chennai.
19	C.T.Buildings, Dr.Balasundaram Chettiar Road, Coimbatore-641018.	Joint Commissioner (CT),Appeals, Coimbatore.	FTAC I & II, Coimbatore
<u>II.SECOND APPEAL TO SALES TAX APPELLATE TRIBUNAL.</u>			
20	Main Bench, City Civil Court Buildings, High Court Compound, Chennai - 600 104.*	All Appeals and applications for review and enhancement petitions arising from Joint Commissioner (CT), (Appeal) Chennai, Appellate Deputy Commissioner (CT) - IV, V, VI, VII, Kancheepuram, Cuddalore, Vellore, Trichy and Thanjavur.	
21	Addl. Bench, City Civil Court Buildings, High Court Compound, Chennai - 600104.**	All Appeals and applications for review and enhancement petitions arising from Appellate Deputy Commissioner (CT) - I, II and III.	
22	Addl.Bench, Madurai, S.K.S. Thangaraj Salai, Madurai - 625020.**	All Appeals and applications for review and enhancement petitions arising Appellate Deputy Commissioner (CT) - Madurai (North), Madurai (South), Virudhunagar and Tirunelveli.	
23	Addl. Bench at Coimbatore Balasundaram Chettiar Road, Jail Compound, Coimbatore.641018.**	All Appeals and applications for review and enhancement petitions arising from Joint Commissioner (CT), (Appeal) Coimbatore, Appellate Deputy Commissioner (CT) -Coimbatore Main, Coimbatore Additional, Pollachi, Erode and Salem.	

Note

- * 1. Chairman - In the cadre of District Judge.
- 2. Second Member - An Officer of the Indian Revenue Service (or) in the cadre of Assistant Commr. of Income -
- 3. Departmental Member(Main Bench) - In the cadre of Additional Commissioner (CT)
- ** 1. Addl. Departmental Member (Addl.Bench) - In the rank of Joint Commissioner (CT),
- 2. Addl. Judicial Member - In the rank of Sub – Judge.1.

