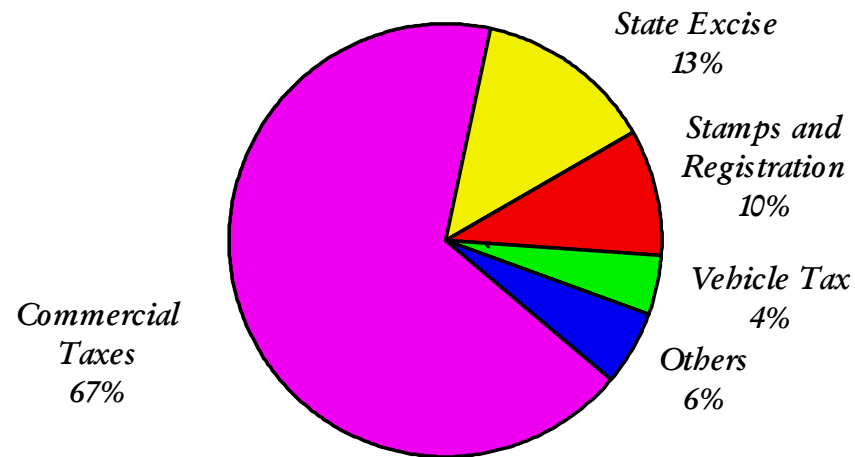


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COMMERCIAL TAXES DEPARTMENT AT A GLANCE 2006-07



*COMMISSIONER OF COMMERCIAL TAXES
(Statistics and Research Cell)
CHENNAI - 600 005*

COMMERCIAL TAXES DEPARTMENT

AT A GLANCE

2006-07

Compiled by
STATISTICS AND RESEARCH CELL
COMMERCIAL TAXES DEPARTMENT
CHENNAI - 600 005

PREFACE

The booklet " Commercial Taxes Department At A Glance 2006-07 " is exclusively for official use. This Booklet comprises of Commercial Taxes Revenue under all Acts, details of Assesseees, performance of the Divisions / Enforcement wing, Tax Rates of selected commodities and important activities of the Department. The administrative set up in the State Headquarters and the sub-ordinate offices of the Commercial Taxes Department has also been presented.

The details given in this booklet have been collected from the field level Officers of this Department. Particulars in respect of Net State Domestic Product have been collected from the Department of Economics and Statistics, Chennai-6, and the Monthly RBI Bulletin.

I would like to record my appreciation for collection and compilation of the details by the officer and staff of the Statistics and Research Cell.

I solicit suggestions for making the book more useful.

" Ezilagam "

Chennai - 600 005.

Dated: 25 .06 .2007

(Sd) T.Jacob,

Commissioner of Commercial Taxes

Sl.No.	CONTENT	Page No.
1.	Acts administered by the C.T. Department	1
2.	Registered dealers in Tamil Nadu	2
3.	Divisionwise Registered dealers	4
4.	State Tax Revenue Receipts	6
5.	Divisionwise Revenue Receipts under all Acts in C.T. for the year 2006-07	10
6.	Divisionwise Tax Revenue Receipts for various years	12
7.	Divisionwise distribution of TNGST Assesseees by Turnover slabs	14
8.	Divisionwise distribution of TNGST Non-Assesseees by Turnover slabs	16
9.	Divisionwise distribution of TNGST Assesseees by Tax slabs	18
10.	Distribution of Assesseees by Turnover and Tax slabs	20
11	Distribution of Tax Revenue by Turnover and Tax slabs	23
12.	Divisionwise number of Assesseees and Tax Revenue	26
13.	Tax slabwise Assesseees and Tax Revenue under TNGST	27
14.	Divisionwise Tax slabwise Assesseees and Tax Revenue	28
15.	Divisionwise Turnover slabwise Assesseees and Tax Revenue (TNGST)	34
16.	C.T.District/Zonewise number of Assesseees and Tax Revenue (TNGST)	40
17.	Divisionwise number of Assessments finalised	44
18	Receipts and Expenditure of Commercial Taxes Dept.	45

Sl.No.	CONTENT	Page No.
19.	Number of Cinema Houses and ET collected	46
20.	C.T.District / Zonewise number of Cinema Houses and Cable TV Operators and ET collected	48
21.	Tax Rates under Tamil Nadu Entertainment Taxes Act 1939	52
22.	Breakup for Entertainment Tax and Surcharge receipts	54
23.	Tax Ratewise selected commodities in 2006-07	55
24.	Tax Ratewise No.of commodities and GST Tax Revenue	66
25.	Checkposts	68
26.	Performance of the Enforcementwings	71
27.	Enforcementwing wise performance	73
28.	CT Revenue and Net State Domestic Product (NSDP)	76
29.	Statewise Sales Tax and State's Own Tax Revenue	77
30.	Sales Tax and Net State Domestic Product (NSDP)	80
31.	Jurisdiction of Territorialwings	81
32.	Jurisdiction of Enforcementwings	90
33.	Jurisdiction for appeals	93
34.	Officers and Staff strength of the Commercial Taxes Department	100
35.	Officers of the CT Department	104

IMPORTANT INDICATORS
FOR TAMIL NADU (2006-07)

	GST	CST
Registered Dealers (No. in lakhs)	3.99	1.77
Assessees (No. in lakhs)	1.52	0.46
% of Assessees to registered dealers	38	26

<u>Tax revenue</u>	<u>(Rs.in Crores)</u>
General Sales Tax	13416
Value Added Tax	2290
Central Sales Tax	2033
Entertainment Tax	25
Entry Tax	1318
Others	135
Total	19217
Total Own Tax Revenue of the State (In Crores)	28577
% of Sales Tax to State's Own Tax Revenue	67.2
Assessments finalised (No.in lakhs)	3.83

TNGST–Turnover Slab wise Assesseees & Tax Revenue

TNGST – Tax Slab wise Assesseees & Tax Revenue

Turnover slab (In Rupees)	No.of Assess- ees	%	Tax Revenue (Rs.In Crores)	%	Tax slab (In Rupees)	No.of Assess- ees	%	Tax Revenue (Rs.In Crores)	%
0-3 lakhs	32879	21.66	9.88	0.07	Below-1000	33591	22.13	1.09	0.01
3-4 lakhs	10981	7.23	8.98	0.07	1000-5000	23793	15.67	7.26	0.05
4-5 lakhs	9366	6.17	9.34	0.07	5000-10000	21140	13.92	14.93	0.11
5-10 lakhs	21895	14.42	46.97	0.36	10000-50000	34479	22.71	84.67	0.64
10-25 lakhs	26193	17.25	132.81	1.00	50000-1Lakhs	14856	9.79	109.92	0.83
25-50 lakhs	18790	12.38	233.56	1.77	1-5 Lakhs	15432	10.16	397.28	3.00
50-75 lakhs	9748	6.42	206.62	1.56	5-10 Lakhs	4700	3.10	333.99	2.52
75-100 lakhs	6983	4.60	156.67	1.18	10-50 Lakhs	2689	1.77	605.35	4.58
1-10Crores	12451	8.20	962.33	7.27	50-100 Lakhs	448	0.29	305.30	2.31
10-50Crores	2050	1.35	1184.87	8.96	1-10 Crores	585	0.39	1823.77	13.78
50-100Crores	284	0.19	805.61	6.09	10 -20Crores	48	0.03	683.43	5.17
100 -200Crores	91	0.06	564.24	4.26	20 -30Crores	19	0.01	474.81	3.59
200 -300Crores	37	0.02	616.31	4.66	30 -40Crores	8	0.01	274.42	2.07
300 -400Crores	24	0.02	737.54	5.57	40 -50Crores	5	-	222.18	1.68
400 -500Crores	9	0.01	108.76	0.82	50Cr& above	25	0.02	7844.87	59.29
500Cr& above	37	0.02	7398.78	55.92		-	-	-	-
TDS Collection	-	-	48.36	0.37	TDS Collection	-	-	48.36	0.37
State - Total	151818	100.00	13231.63	100.00	State - Total	151818	100.00	13231.63	100.00

DIVISIONWISE VAT REGISTRATION STATUS AS ON 30-06-2007

(In No.)

DIVISION	Number of Dealers Registered as on 01.01.2007	Number of Stopped Business	Number of RC Cancelled	Number of New RC Issued	Total Number of Dealers
Chennai (N)	13286	417	332	1012	13549
Chennai (S)	45714	259	1622	8394	52227
Chennai (E)	18433	235	367	1871	19702
Chennai (C)	25493	371	1418	3184	26888
Tiruchy	47095	1481	4519	6306	47371
Vellore	39307	181	504	5015	43637
Madurai	40659	770	4089	4380	40180
Tirunelveli	42643	791	1783	4653	44722
Coimbatore	65454	237	1258	9266	73225
Salem	60651	441	270	7220	67160
Total	398735	5183	16192	51301	428661

1. ACTS ADMINISTERED BY THE COMMERCIAL TAXES DEPARTMENT IN 2006-07

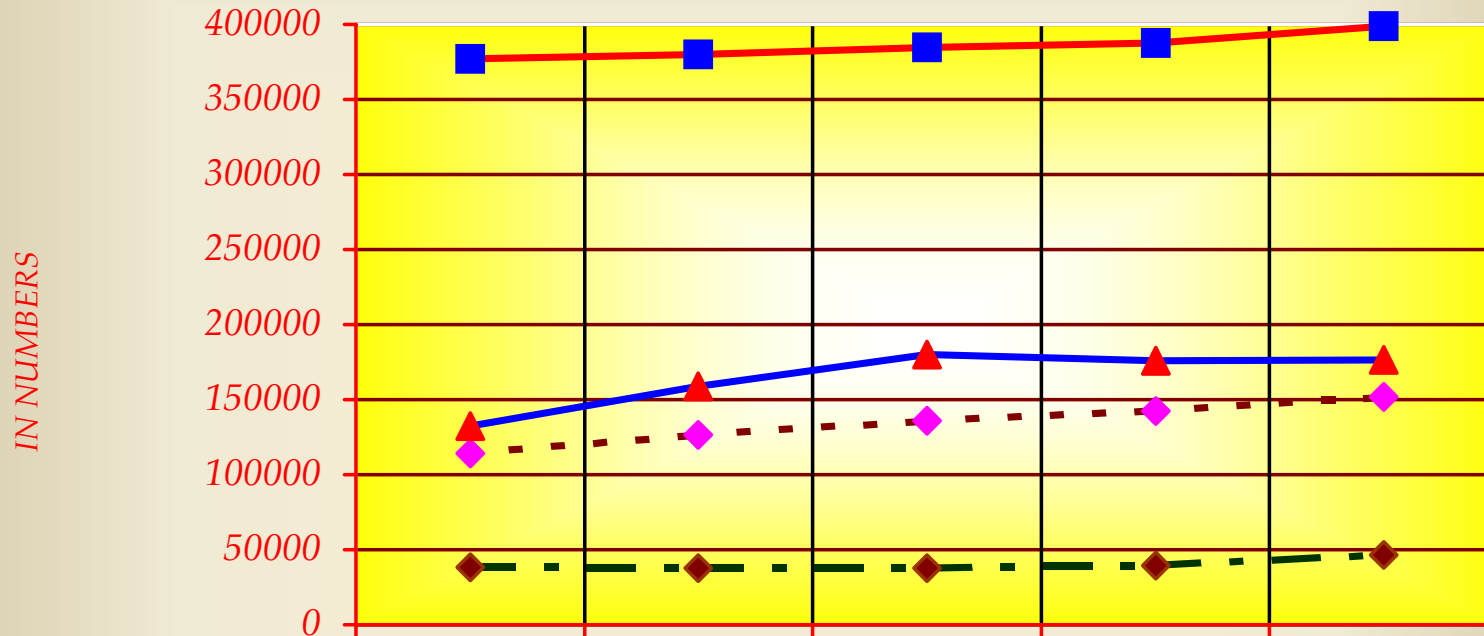
1. Tamilnadu General Sales Tax Act 1959
2. Tamilnadu Additional Sales Tax Act 1970
3. Central Sales Tax Act 1956
4. Tamilnadu Entertainment Tax Act 1939
5. Tamilnadu Advertisements Tax Act 1983.
6. Tamilnadu Betting Tax Act 1935
7. Tamilnadu Tax on Luxuries Act 1981
8. Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act 1990
9. Tamilnadu Tax on Entry of Goods in to Local Areas Act 2001
10. Value Added Tax Implemented from 1.1.2007

2. REGISTERED DEALERS IN TAMIL NADU

(In No.)

Category	2002-03		2003-04		2004-05		2005-06		2006-07	
	No.	%	No.	%	No.	%	No.	%	No.	%
<u>TNGST</u>										
Regd. Dealers	377131	100	379756	100	384493	100	387527	100	399103	100
Assessees	114099	30	126181	33	136030	35	142601	37	151818	38
Non - Assessees	263032	70	253575	67	248463	65	244926	63	247285	62
% increase over previous year		1.8		0.7		1.2		1.4		3.0
<u>CST</u>										
Regd. Dealers	132337	100	158740	100	179895	100	176056	100	176554	100
Assessees	38293	29	37897	24	37917	21	39669	23	46393	26
Non - Assessees	94044	71	120843	76	141978	79	136387	77	130161	74
% increase over previous year		-19.8		20.0		13.3		-2.13		3.46

REGISTERED DEALERS AND NUMBER OF ASSESSEES IN TAMIL NADU (2002-03 TO 2006-07)



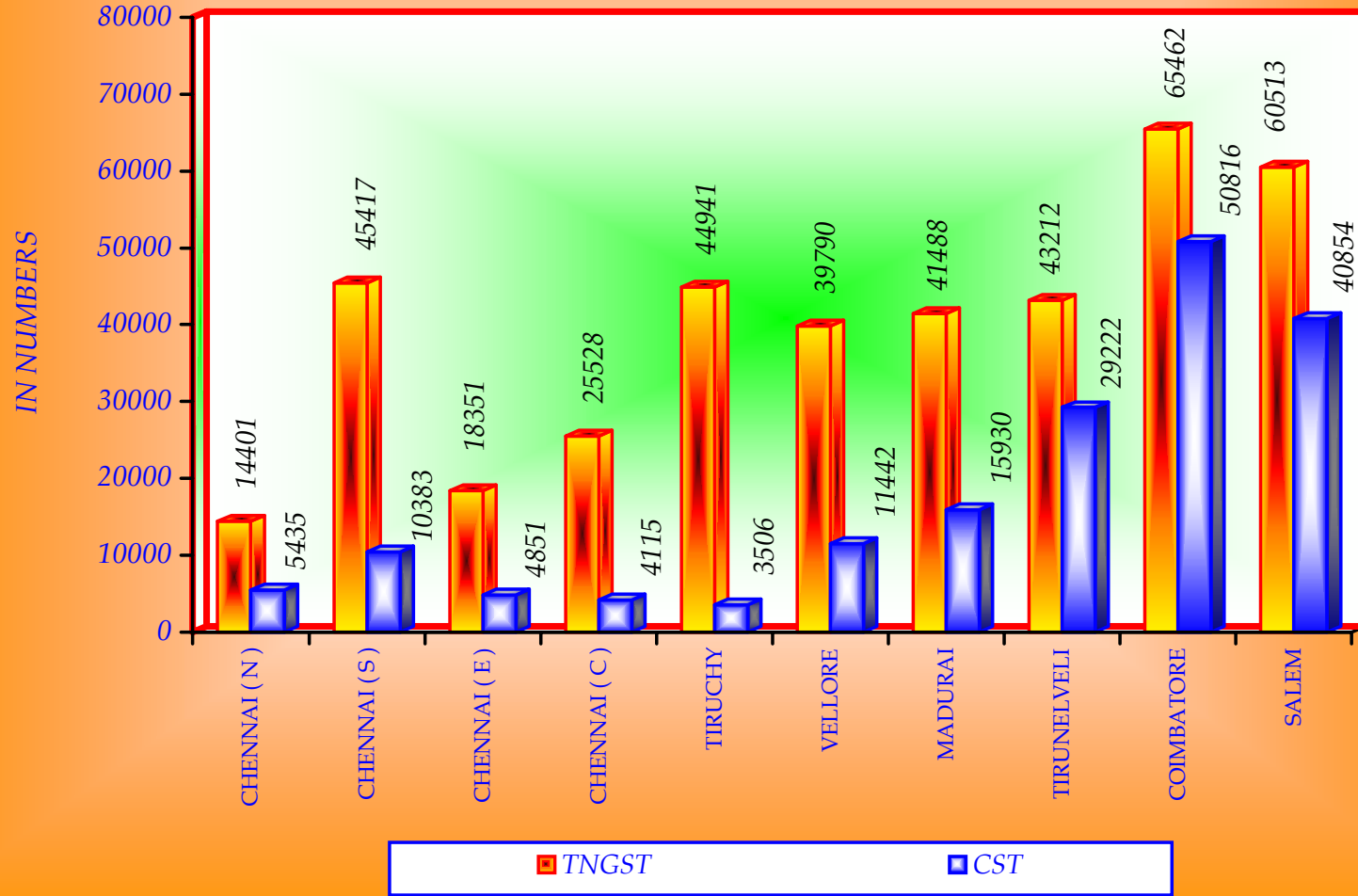
	2002-03	2003-04	2004-05	2005-06	2006-07
◆ TNGST Assesseees	114099	126181	136030	142601	151818
■ TNGST Registered Dealers	377131	379756	384493	387527	399103
◆ CST Assesseees	38293	37897	37917	39669	46393
▲ CST Registered Dealers	132337	158740	179895	176056	176554

3. DIVISIONWISE REGISTERED DEALERS IN 2006-07

(In No.)

Category	Chen nai (N)	Chen nai (S)	Chen nai (E)	Chen nai (C)	Tiru chy	Vell ore	Madu rai	Tiru nel veli	Coim bat ore	Sal em	STATE
<u>TNGST</u>											
Regd. Dealers	14401	45417	18351	25528	44941	39790	41488	43212	65462	60513	399103
Assesseees	11684	23903	12312	16417	11422	9339	13297	11862	25363	16219	151818
Non- Assesseees	2717	21514	6039	9111	33519	30451	28191	31350	40099	44294	247285
% to State	3.61	11.38	4.60	6.40	11.26	9.97	10.40	10.83	16.40	15.16	100.00
% of Assesseees to Regd. dealers	81.13	52.63	67.09	64.31	25.42	23.47	32.05	27.45	38.74	26.80	38.14
<u>CST</u>											
Regd. Dealers	5435	10383	4851	4115	3506	11442	15930	29222	50816	40854	176554
Assesseees	5435	10383	4851	4115	490	1076	2134	3659	10279	3971	46393
Non- Assesseees	--	--	--	--	3016	10366	13796	25563	40537	36883	130161
% to State	3.08	5.88	2.75	2.33	1.99	6.48	9.02	16.55	28.78	23.14	100.00
% of Assesseees to Regd Dealers	100.00	100.00	100.00	100.00	13.98	9.40	13.40	12.52	20.23	9.72	26.28

*DIVISIONWISE
REGISTERED DEALERS IN 2006-07 (TNGST & CST)*



4.STATE TAX REVENUE RECEIPTS

(Rs.In Crores)

Heads	2002-03	2003-04	2004-05	2005-06	2006-07	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i) Commercial Taxes Department's Tax Revenue Receipts						
Sales Tax Under TNGST	7491	8596	10053	11876	11723	41.0
Additional Sales Tax	659	708	834	1081	999	3.5
Surcharge	1	67	50	104	-	-
Additional Surcharge	-	-	-	26	-	-
Others	50	39	40	52	72	0.3
Resale	143	245	286	345	330	1.2
Surcharge U / S 3 (i)	155	112	158	113	223	0.8
Sub-Total	8499	9767	11421	13597	13347	46.8
VAT Revenue	-	-	-	-	2290	8.0
Central Sales Tax	982	1186	1495	1799	2034	7.1
Entertainment Tax	71	75	59	44	25	0.1
Betting Tax	5	5	5	6	6	0.0
Luxury Tax	82	63	78	92	128	0.4
Entry Tax	553	638	808	1016	1318	4.6
TDS Collection	8	23	41	61	69	0.2
(i) All Taxes of CT Department	10200	11757	13907	16615	19217	67.2
% growth over previous year	14.5	15.3	18.3	19.5	15.7	-

(contd)

**COMMERCIAL TAXES REVENUE RECEIPTS
(ALL TAXES)
2002-2003 TO 2006-07**

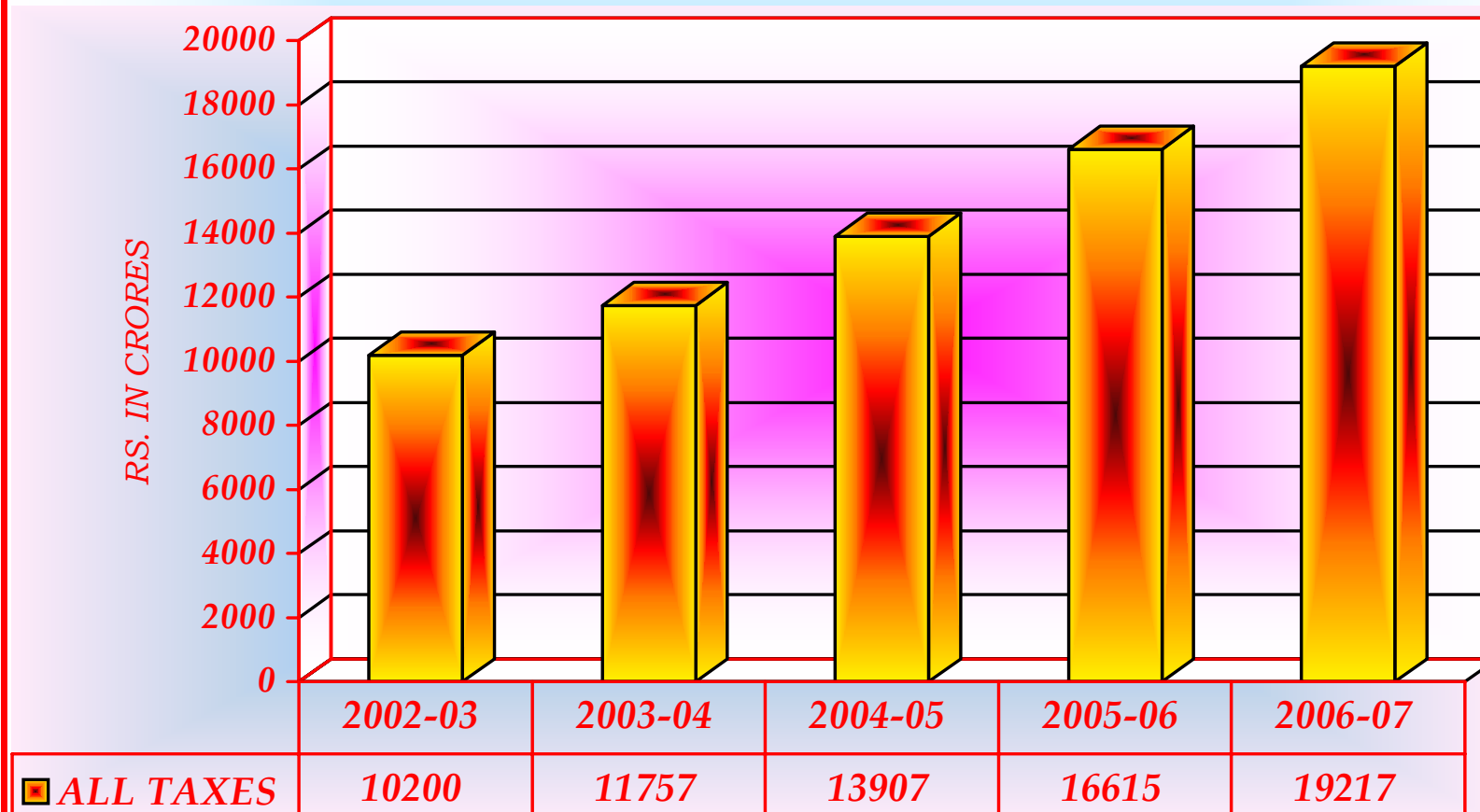


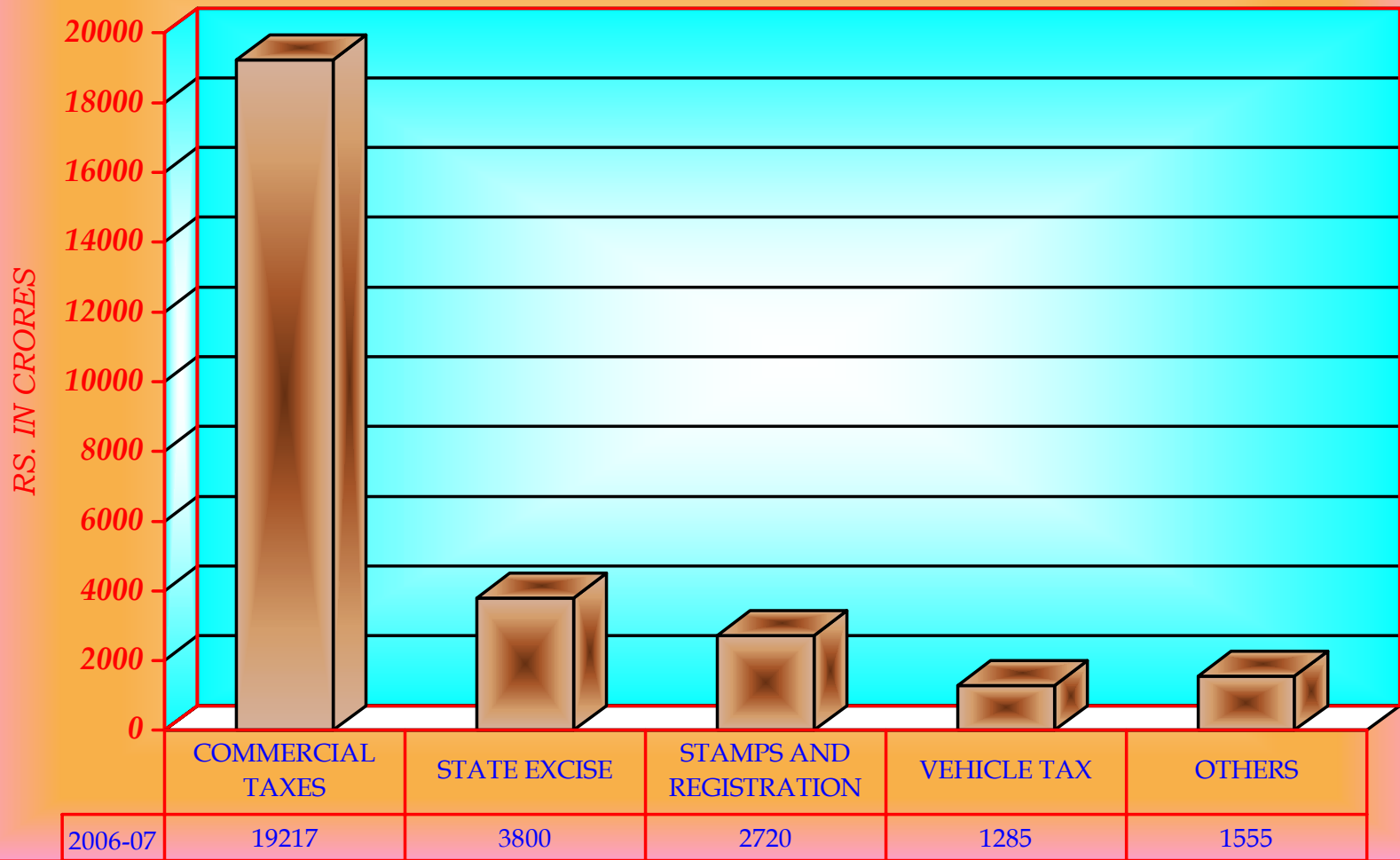
Table - 4 (contd.)

(Rs.In Crores)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>(ii) Other Department's Tax Revenue Receipts</i>						
State Excise	2114	1657	2549	3177	3800	13.3
Stamps and Registration	1079	1316	1604	2085	2720	9.5
Vehicle Tax	746	934	1015	1125	1285	4.5
Land Revenue	8	18	72	179	69	0.2
Agricultural Income Tax	2	1	1	-	-	-
Electricity Duties	135	228	243	95	250	0.9
Urban Land Revenue	13	12	12	12	16	0.1
Taxes on goods and passengers	490	611	764	985	1220	4.3
<i>(ii) All Taxes of other Departments</i>	<i>4587</i>	<i>4777</i>	<i>6260</i>	<i>7658</i>	<i>9360</i>	<i>32.8</i>
Total Tax Revenue (i + ii)	14787	16534	20167	24273	28577	100.0
% growth over previous year	10.7	11.8	22.0	20.4	17.7	--

Source: Annual Financial Statement-2007-08, Govt. of Tamil Nadu.

STATE TAX REVENUE RECEIPTS 2006-07

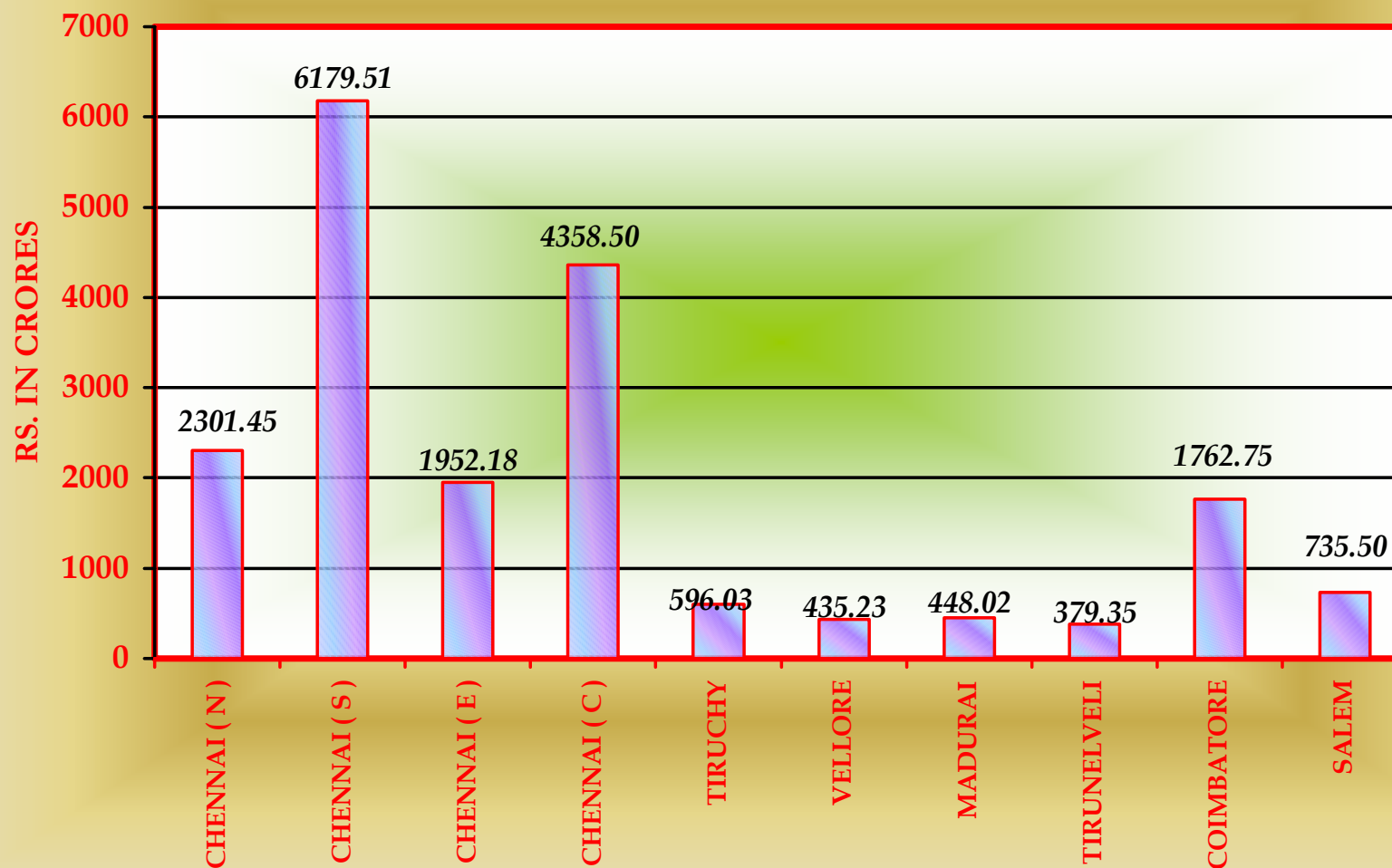


5.DIVISIONWISE REVENUE RECEIPTS UNDER ALL ACTS IN CT 2006-07

(Rs.In Crores)

Type of Tax	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore	Madurai	Tirunelveli	Coimbatore	Salem	STATE	%
TNGST	1637.23	4109.40	962.44	2741.16	202.58	286.14	202.62	205.96	1006.12	369.86	11723.51	61.00
Addl. Sales Tax	141.28	290.51	143.77	224.55	16.22	18.07	20.83	10.71	95.62	37.50	999.06	5.20
Surcharge	-	-	-	-	-	-	-	-	-	-	-	-
Addl. Surcharge	0.03	-	0.02	0.01	-	-	-	-	-	-	0.06	0.00
Others	33.54	7.57	3.00	6.85	1.70	3.30	2.76	2.12	8.16	2.97	71.97	0.37
Resale	19.72	36.14	34.16	61.78	27.39	15.75	36.86	20.49	46.65	30.84	329.78	1.72
Surcharge u/s3(i)	19.57	48.58	36.51	56.27	5.64	3.36	8.19	6.54	25.33	12.85	222.84	1.16
Sub-Total	1851.37	4492.20	1179.90	3090.62	253.53	326.62	271.26	245.82	1181.88	454.02	13347.22	69.45
VAT Revenue	322.00	842.00	174.74	550.83	33.12	60.91	29.94	25.67	186.19	64.49	2289.89	11.92
Central Sales Tax	111.60	588.29	272.13	277.43	260.47	18.04	49.20	69.58	245.07	141.63	2033.44	10.58
Et. Tax	0.08	4.25	5.10	2.65	2.52	0.76	1.43	1.50	4.28	2.33	24.90	0.13
Betting Tax	-	6.27	-	-	-	-	-	-	0.13	-	6.40	0.03
Luxury Tax	0.34	27.00	28.09	47.71	3.80	0.92	6.24	1.47	11.04	1.63	128.24	0.67
Entry -Goods	12.96	95.67	169.99	126.68	12.37	3.51	9.47	8.72	23.46	13.47	476.30	2.48
Entry -Vehicles	3.10	123.83	122.23	262.58	30.22	24.47	80.48	26.59	110.70	57.93	842.13	4.38
Entry Tax – Total	16.06	219.50	292.22	389.26	42.59	27.98	89.95	35.31	134.16	71.40	1318.43	6.86
TDS Collection	-	-	-	-	-	-	-	-	-	-	68.69	0.36
All Taxes of CT	2301.45	6179.51	1952.18	4358.50	596.03	435.23	448.02	379.35	1762.75	735.50	19217.21	100.00

DIVISIONWISE REVENUE RECEIPTS UNDER ALL ACTS IN CT 2006-07

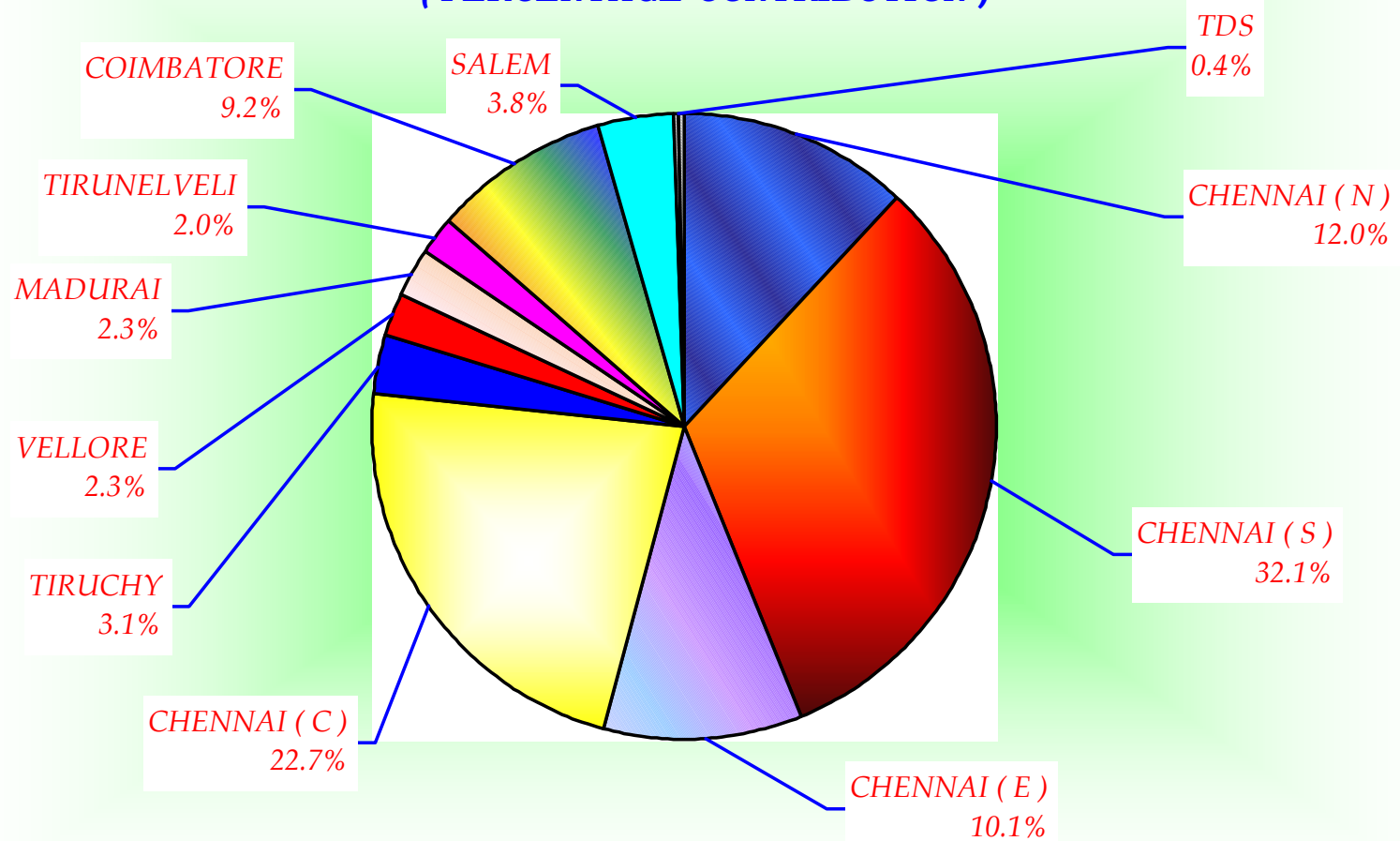


6.DIVISIONWISE TAX REVENUE RECEIPTS FOR VARIOUS YEARS

(Rs.In Crores)

CT Division	2002-03		2003-04		2004-05		2005-06		2006-07	
	Reve nue	%	Reve nue	%	Reve nue	%	Reve nue	%	Reve nue	%
Chennai (N)	1253	12.3	1455	12.4	1622	11.7	1946	11.7	2301	12.0
Chennai (S)	3393	33.3	3816	32.4	4522	32.5	5273	31.7	6180	32.1
Chennai (E)	970	9.5	1115	9.5	1344	9.7	1591	9.6	1952	10.1
Chennai (C)	2143	21.0	2511	21.4	3100	22.3	3906	23.5	4358	22.7
Tiruchy	292	2.9	349	3.0	429	3.1	524	3.2	596	3.1
Vellore	264	2.6	285	2.4	362	2.6	431	2.6	435	2.3
Madurai	268	2.6	308	2.6	349	2.5	394	2.4	448	2.3
Tirunelveli	290	2.8	341	2.9	367	2.6	380	2.3	379	2.0
Coimbatore	882	8.6	1054	9.0	1201	8.6	1453	8.7	1763	9.2
Salem	437	4.3	500	4.2	570	4.1	656	3.9	736	3.8
TDS Collection	8	0.1	23	0.2	41	0.3	61	0.4	69	0.4
STATE	10200	100.0	11757	100.0	13907	100.0	16615	100.0	19217	100.0

**DIVISIONWISE TAX REVENUE RECEIPTS
UNDER COMMERCIAL TAXES 2006-07
(PERCENTAGE CONTRIBUTION)**

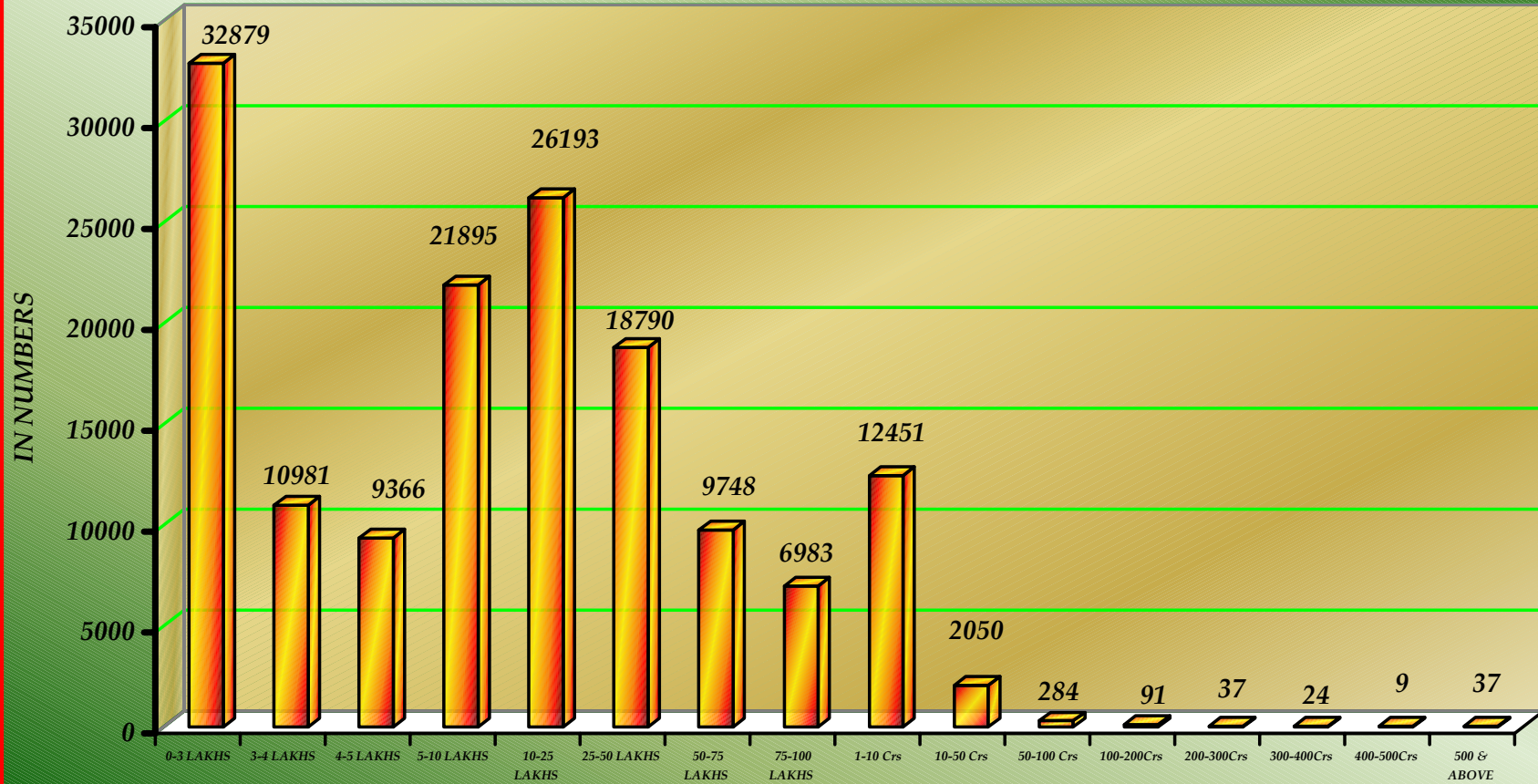


**7.DIVISIONWISE DISTRIBUTION OF TNGST ASSESSEES
BY TURNOVER SLABS IN 2006-07**

(In No.)

Turnover Slabs	Assesseees											%
	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore	Madurai	Tirunelveli	Coimbatore	Sallem	STATE	
Rs.in lakhs												
0-3	2659	6348	2792	3720	3159	2814	-	3244	5826	2317	32879	21.66
3-4	668	1250	1960	1635	562	641	52	423	2430	1360	10981	7.23
4-5	525	1114	1276	1552	445	489	691	373	1478	1423	9366	6.17
5-10	1655	3277	1575	1884	1715	1298	3417	1501	2971	2602	21895	14.42
10-25	1923	4290	1546	2322	2306	1245	3072	2096	4381	3012	26193	17.25
25-50	1405	2805	1124	1620	1504	1158	1941	1405	3728	2100	18790	12.38
50-75	659	1259	517	1155	726	685	1166	625	1795	1161	9748	6.42
75-100	410	704	318	892	398	401	1559	399	1095	807	6983	4.60
Rs.in crores												
1-10	1495	2480	938	1299	464	577	1099	1555	1372	1172	12451	8.20
10-50	236	302	201	240	121	21	265	211	233	220	2050	1.35
50-100	27	32	36	45	8	5	34	22	35	40	284	0.19
100-200	8	23	11	23	8	2	-	6	7	3	91	0.06
200-300	4	6	10	6	2	2	-	-	5	2	37	0.02
300-400	2	4	2	7	4	1	1	1	2	-	24	0.02
400-500	3	1	1	3	-	-	-	-	1	-	9	0.01
500 & above	5	8	5	14	-	-	-	1	4	-	37	0.02
Total	11684	23903	12312	16417	11422	9339	13297	11862	25363	16219	151818	100.00
% to State	7.70	15.75	8.11	10.81	7.52	6.15	8.76	7.81	16.71	10.68	100.00	

TNGST ASSESSEES BY TURNOVER SLABS IN 2006-07

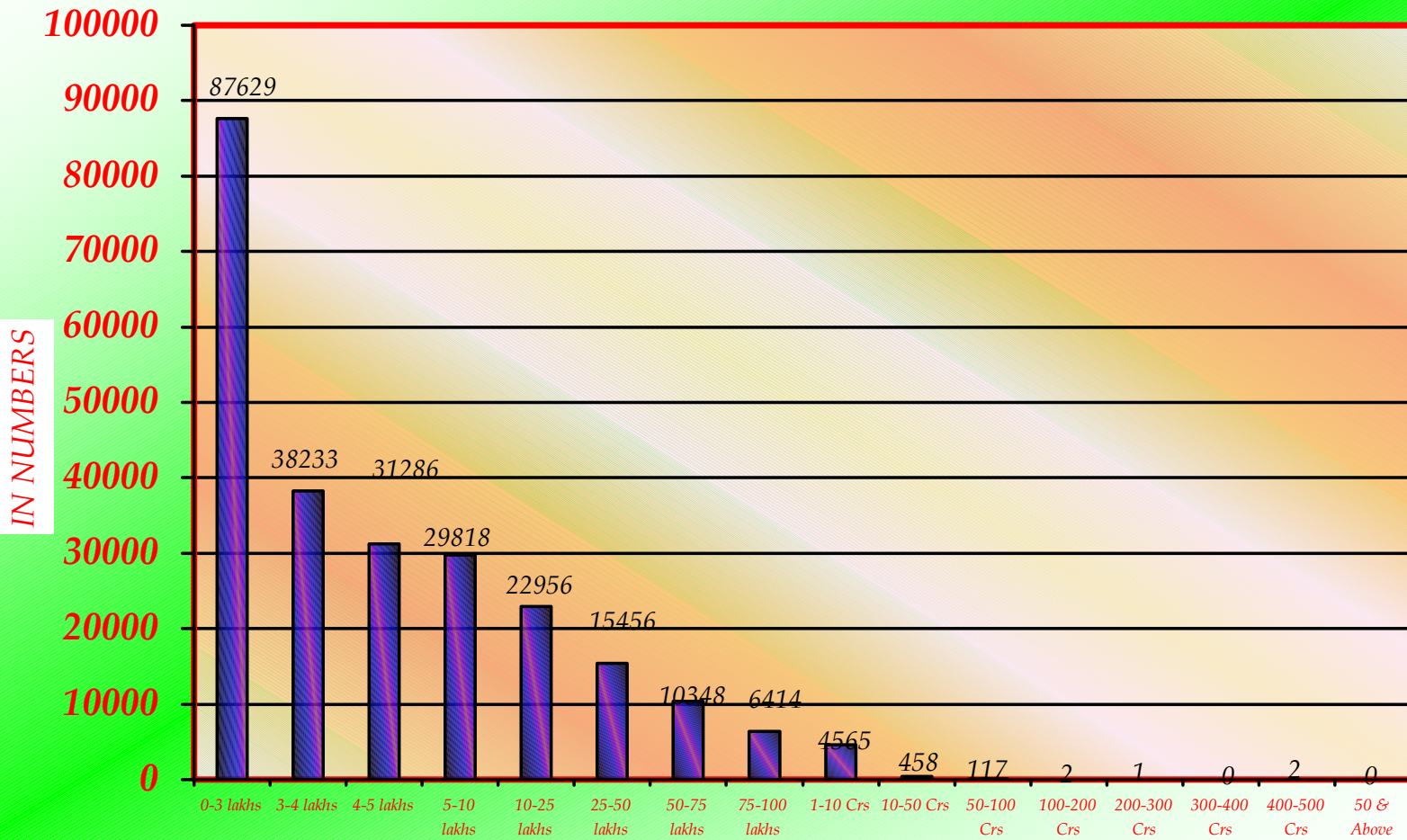


**8.DIVISIONWISE DISTRIBUTION OF TNGST NON-ASSESSEES
BY TURNOVER SLABS IN 2006-07**

(In No.)

Turnover Slabs	Non-Assessees											STATE	%
	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore	Madurai	Tirunelveli	Coimbatore	Sallem	STATE		
Rs.in lakhs													
0-3	955	7976	1649	2143	12431	13633	9458	12186	13166	14032	87629	35.44	
3-4	448	3969	1316	1182	4228	4180	5683	5697	6136	5394	38233	15.46	
4-5	389	3102	991	1145	3476	3850	3645	4760	5046	4882	31286	12.65	
5-10	305	2939	963	983	3678	3270	3374	3246	5609	5451	29818	12.06	
10-25	221	1650	595	696	3440	2197	2760	2247	3725	5425	22956	9.28	
25-50	234	1106	388	657	2091	1526	1221	1610	2713	3910	15456	6.25	
50-75	103	395	107	1328	2172	897	1034	668	1736	1908	10348	4.18	
75-100	28	223	28	768	941	503	627	470	1343	1483	6414	2.59	
Rs.in crores													
1-10	34	148	2	190	1005	345	343	436	550	1512	4565	1.85	
10-50	-	6	-	13	56	50	22	20	55	236	458	0.19	
50-100	-	-	-	4	1	-	24	7	20	61	117	0.05	
100-200	-	-	-	2	-	-	-	-	-	-	2	0.00	
200-300	-	-	-	-	-	-	-	1	-	-	1	0.00	
300-400	-	-	-	-	-	-	-	-	-	-	-	-	
400-500	-	-	-	-	-	-	-	2	-	-	2	0.00	
500 & above	-	-	-	-	-	-	-	-	-	-	-	-	
Total	2717	21514	6039	9111	33519	30451	28191	31350	40099	44294	247285	100.00	
% to State	1.10	8.70	2.44	3.68	13.56	12.31	11.40	12.68	16.22	17.91	100.00	-	

TNGST NON-ASSEESSEES BY TURNOVER SLABS IN 2006-07

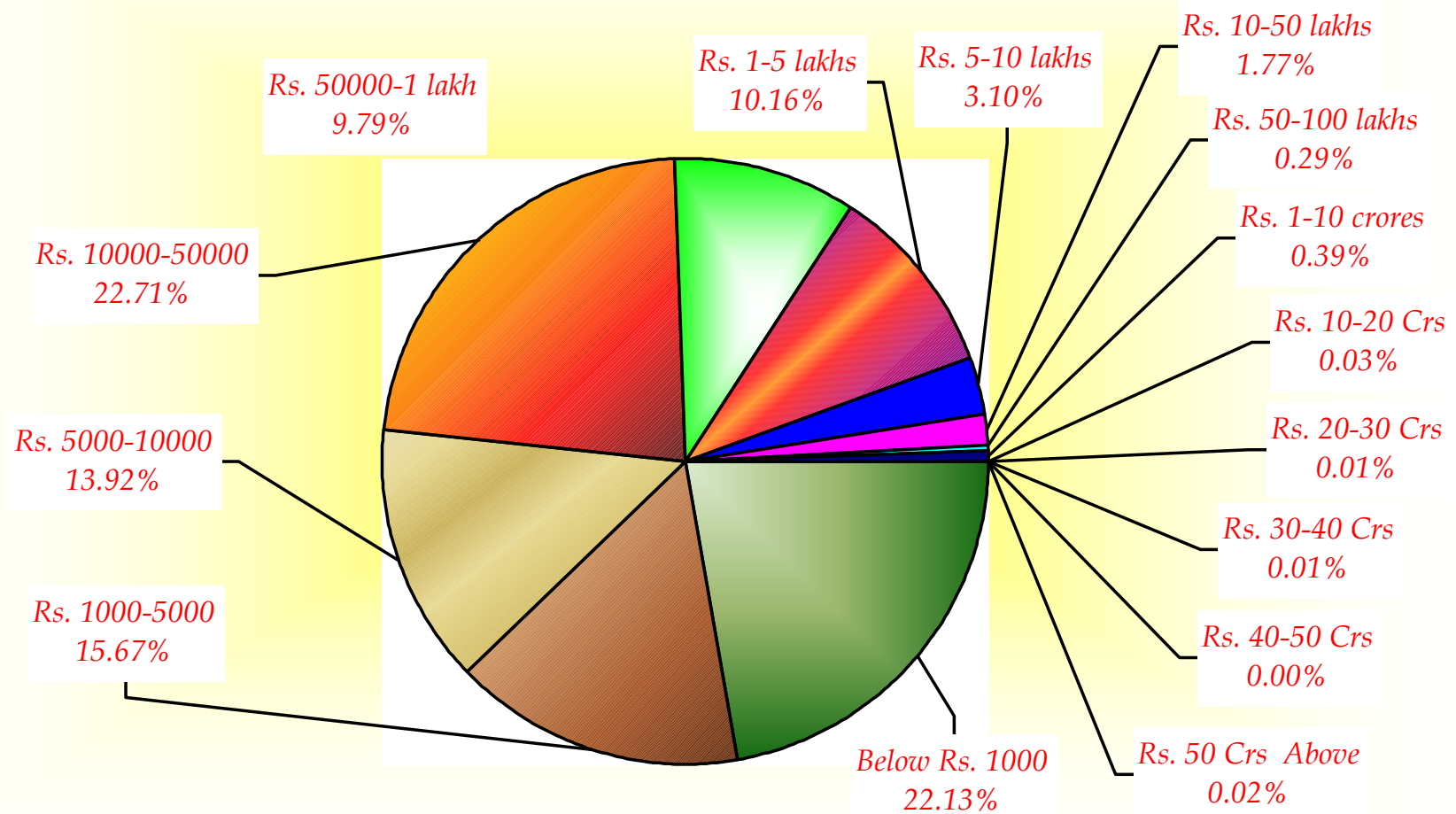


**9.DIVISIONWISE DISTRIBUTION OF TNGST ASSESSEES
BY TAX SLABS IN 2006-07**

(In No.)

Tax Slabs	Assessees											%
	Chen nai (N)	Chen nai (S)	Chen nai (E)	Chen nai (C)	Tiruc hy	Vell ore	Ma du rai	Tiru nel veli	Coim ba tore	Sal em	STATE	
Below Rs.1000	3308	4246	28111	3413	4485	3060	1615	3851	4339	2463	33591	22.13
Rs.1000-5000	1349	3726	2234	2732	1951	1669	2356	1417	3397	2362	23793	15.67
Rs.5000-10000	1130	2588	2382	2341	1737	1155	2789	1342	3204	2472	21140	13.92
Rs.10000-50000	2924	6549	1752	4001	1843	1793	3250	2903	6072	3392	34479	22.71
Rs.50000-1 lakh	1043	2342	1069	1526	734	952	1376	863	2679	2272	14856	9.79
Rs.1 - 5 lakhs	1282	3261	1087	1495	522	470	1455	1002	3289	1569	15432	10.16
Rs.5-10 lakhs	286	534	534	427	65	140	265	192	1309	948	4700	3.10
Rs.10-50 lakhs	264	445	246	266	47	70	116	253	318	664	2689	1.77
Rs.50-100 lakhs	22	80	76	69	13	11	46	23	75	33	448	0.29
Rs.1-10 crores	68	113	99	115	20	15	28	15	72	40	585	0.39
Rs.10-20 crores	3	7	11	15	-	3	-	-	5	4	48	0.03
Rs.20-30 crores	-	5	3	6	3	-	1	-	1	-	19	0.01
Rs.30-40 crores	1	-	3	1	2	-	-	-	1	-	8	0.01
Rs.40-50 crores	-	1	2	2	-	-	-	-	-	-	5	0.00
Rs.50 crores & above	4	6	3	8	-	1	-	1	2	-	25	0.02
TOTAL	11684	23903	12312	16417	11422	9339	13297	11862	25363	16219	151818	100.00
% to State Total	7.70	15.75	8.11	10.81	7.52	6.15	8.76	7.81	16.71	10.68	100.00	-

PERCENTAGE DISTRIBUTION OF TNGST ASSESSEES BY TAX SLABS IN 2006-07



10.DISTRIBUTION OF ASSESSEES BY TURN OVER AND TAX SLABS IN 2006-07
(In No.)

Tax Slabs	Turnover Slabs					
	Rs.0-3 lakhs	Rs.3-4 lakhs	Rs.4-5 lakhs	Rs.5-10 lakhs	Rs.10-25 lakhs	Rs.25-50 lakhs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Below Rs.1000	16032	3461	2428	3573	3139	1759
Rs.1000-5000	9266	3052	2216	3598	2792	988
Rs.5000-10000	4779	1906	1959	5140	3663	1774
Rs.10000-50000	2739	2307	2384	7261	9022	5543
Rs.50000-1 lakh	62	235	377	1880	4788	3405
Rs.1-5 lakhs	1	8	2	399	2470	4317
Rs.5-10 lakhs	-	12	-	37	299	769
Rs.10-50 lakhs	-	-	-	7	20	231
Rs.50-100 lakhs	-	-	-	-	-	4
Rs.1-10 crores	-	-	-	-	-	-
Rs.10-20 crores	-	-	-	-	-	-
Rs.20-30 crores	-	-	-	-	-	-
Rs.30-40 crores	-	-	-	-	-	-
Rs.40-50 crores	-	-	-	-	-	-
Rs.50 Crs&above	-	-	-	-	-	-
TOTAL	32879	10981	9366	21895	26193	18790
% to Total	21.66	7.23	6.17	14.42	17.25	12.38

Table.10.(contd.)

Tax Slabs	Turnover Slabs					
	Rs.50-75 lakhs	Rs.75-100 lakhs	Rs.1-10 Crores	Rs.10-50 Crores	Rs.50-100 Crores	Rs.100-200 Crores
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Below Rs.1000	1038	490	1472	179	17	3
Rs.1000-5000	591	705	542	36	5	2
Rs.5000-10000	697	637	554	30	-	-
Rs.10000-50000	1677	1351	1908	241	41	2
Rs.50000-1 lakh	1721	1183	1086	110	3	5
Rs.1-5 lakhs	2618	1663	3623	311	12	5
Rs.5-10 lakhs	1207	729	1492	136	13	5
Rs.10-50 lakhs	194	213	1527	432	42	13
Rs.50-100 lakhs	5	12	166	232	24	4
Rs.1-10 crores	-	-	80	339	112	35
Rs.10-20 crores	-	-	1	3	11	14
Rs.20-30 crores	-	-	-	1	3	2
Rs.30-40 crores	-	-	-	-	-	1
Rs.40-50 crores	-	-	-	-	1	-
Rs.50 Crs&above	-	-	-	-	-	-
TOTAL	9748	6983	12451	2050	284	91
% to Total	6.42	4.60	8.20	1.35	0.19	0.06

Table.10.(contd.)

Tax Slabs	Turnover Slabs				Total	% Contri- -bution
	Rs.200-300 Crores	Rs.300-400 Crores	Rs.400-500 Crores	Rs.500 Crs & above		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Below Rs.1000	-	-	-	-	33591	22.13
Rs.1000-5000	-	-	-	-	23793	15.67
Rs.5000-10000	1	-	-	-	21140	13.92
Rs.10000-50000	2	-	-	1	34479	22.71
Rs.50000-1 lakh	-	1	-	-	14856	9.79
Rs.1-5 lakhs	1	-	1	1	15432	10.16
Rs.5-10 lakhs	1	-	-	-	4700	3.10
Rs.10-50 lakhs	3	4	1	2	2689	1.77
Rs.50-100 lakhs	-	-	-	1	448	0.29
Rs.1-10 crores	9	4	4	2	585	0.39
Rs.10-20 crores	12	4	-	3	48	0.03
Rs.20-30 crores	3	5	-	5	19	0.01
Rs.30-40 crores	-	2	1	4	8	0.01
Rs.40-50 crores	3	1	-	-	5	-
Rs.50 Crs&above	2	3	2	18	25	0.02
TOTAL	37	24	9	37	151818	100.00
% to Total	0.02	0.02	0.01	0.02	100.00	-

11 . DISTRIBUTION OF TAX REVENUE BY TURN OVER AND TAX SLABS IN 2006-07
(Rs.In Lakhs)

Tax Slabs	Turnover Slabs					
	Rs.0-3 lakhs	Rs.3-4 lakhs	Rs.4-5 lakhs	Rs.5-10 lakhs	Rs.10-25 lakhs	Rs.25-50 lakhs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Below Rs.1000	49.98	15.71	12.54	13.24	7.35	4.79
Rs.1000-5000	215.97	161.03	66.29	108.50	86.93	28.43
Rs.5000-10000	297.86	117.23	139.95	369.42	269.33	144.16
Rs.10000-50000	387.72	336.10	437.52	1755.40	2240.07	1418.96
Rs.50000-1 lakh	34.80	171.50	275.65	1379.98	3481.74	2540.37
Rs.1-5 lakhs	1.67	12.21	2.05	756.88	4908.10	11219.73
Rs.5-10 lakhs	-	84.22	-	217.67	2051.51	4802.64
Rs.10-50 lakhs	-	-	-	95.91	235.97	2930.75
Rs.50-100 lakhs	-	-	-	-	-	266.17
Rs.1-10 crores	-	-	-	-	-	-
Rs.10-20 crores	-	-	-	-	-	-
Rs.20-30 crores	-	-	-	-	-	-
Rs.30-40 crores	-	-	-	-	-	-
Rs.40-50 crores	-	-	-	-	-	-
Rs.50 Crs&above	-	-	-	-	-	-
TOTAL	988.00	898.00	934.00	4697.00	13281.00	23356.00
% to Total	0.08	0.07	0.07	0.36	1.01	1.77

Table.11.(contd.)

Tax Slabs	Turnover Slabs					
	Rs.50-75 lakhs	Rs.75-100 lakhs	Rs.1-10 Crores	Rs.10-50 Crores	Rs.50-100 Crores	Rs.100-200 Crores
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Below Rs.1000	2.70	1.06	1.61	0.29	0.05	0.03
Rs.1000-5000	17.36	25.92	14.86	0.98	0.12	0.06
Rs.5000-10000	53.33	52.32	47.66	2.10	-	-
Rs.10000-50000	570.91	555.29	651.82	93.19	18.02	0.92
Rs.50000-1 lakh	1274.99	950.76	795.39	80.58	2.04	3.54
Rs.1-5 lakhs	7058.47	5023.86	9794.04	896.70	32.83	14.96
Rs.5-10 lakhs	8350.85	5475.57	11268.89	993.48	101.45	43.63
Rs.10-50 lakhs	2963.56	2537.73	38362.02	11717.36	1087.88	376.98
Rs.50-100 lakhs	369.83	1044.49	10854.26	15862.16	1742.16	315.47
Rs.1-10 crores	-	-	23169.20	81789.96	49702.31	17761.74
Rs.10-20 crores	-	-	1273.25	4535.97	15699.60	19022.66
Rs.20-30 crores	-	-	-	2514.23	7783.27	4511.99
Rs.30-40 crores	-	-	-	-	-	3418.87
Rs.40-50 crores	-	-	-	-	4391.27	-
Rs.50 Crs&above	-	-	-	-	-	10953.15
TOTAL	20662.00	15667.00	96233.00	118487.00	80561.00	56424.00
% to Total	1.57	1.19	7.30	8.99	6.11	4.28

Table.11.(contd.)

Tax Slabs	Turnover Slabs				Total	% Contri- -bution
	Rs.200-300 Crores	Rs.300-400 Crores	Rs.400-500 Crores	Rs.500 Crs & above		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Below Rs.1000	-	-	-	-	109.35	0.01
Rs.1000-5000	-	-	-	-	726.45	0.05
Rs.5000-10000	0.07	-	-	-	1493.43	0.11
Rs.10000-50000	0.57	-	-	0.33	8466.82	0.64
Rs.50000-1 lakh	-	0.65	-	-	10991.99	0.83
Rs.1-5 lakhs	1.92	-	2.00	2.62	39728.04	3.00
Rs.5-10 lakhs	8.76	-	-	-	33398.67	2.52
Rs.10-50 lakhs	70.29	62.54	25.61	68.10	60534.70	4.57
Rs.50-100 lakhs	-	-	-	75.79	30530.33	2.31
Rs.1-10 crores	5055.35	1742.34	1554.29	1602.06	182377.25	13.78
Rs.10-20 crores	17062.97	5952.40	-	4796.11	68342.96	5.17
Rs.20-30 crores	8823.08	11406.69	-	12441.37	47480.63	3.59
Rs.30-40 crores	-	5934.48	3941.00	14147.57	27441.92	2.07
Rs.40-50 crores	13343.84	4482.42	-	-	22217.53	1.68
Rs.50 Crs&above	17264.15	44172.48	5353.10	706744.05	784486.93	59.29
TDS Collection	-	-	-	-	4836.00	0.37
TOTAL	61631.00	73754.00	10876.00	739878.00	1323163.00	100.00
% to Total	4.67	5.59	0.82	56.12	100.00	-

12.DIVISIONWISE ASSESSEES AND TAX REVENUE IN 2006-07

CT Divisions	TNGST				CST			
	No.of Assesseees	%	Tax Revenue (Rs.In crores)	%	No.of Assesseees	%	Tax Revenue (Rs.In crores)	%
Chennai (N)	11684	7.70	1835.26	13.87	5435	11.71	111.60	5.49
Chennai (S)	23903	15.75	4447.72	33.61	10383	22.38	588.29	28.93
Chennai (E)	12312	8.11	1133.77	8.80	4851	10.46	272.13	13.38
Chennai (C)	16417	10.81	3072.22	23.22	4115	8.87	277.43	13.64
Tiruchy	11422	7.52	246.18	1.86	490	1.05	260.47	12.81
Vellore	9339	6.15	317.92	2.40	1076	2.32	18.04	0.89
Madurai	13297	8.76	261.43	1.98	2134	4.60	49.20	2.42
Tirunelveli	11862	7.81	238.45	1.80	3659	7.89	69.58	3.42
Coimbatore	25363	16.71	1162.62	8.79	10279	22.16	245.07	12.05
Salem	16219	10.68	437.70	3.31	3971	8.56	141.63	6.97
TDS Collection	-	-	48.36	0.36	-	-	-	-
STATE	151818	100.00	13231.63	100.00	46393	100.00	2033.44	100.00

13. TAX SLABWISE ASSESSEES AND TAX REVENUE UNDER TNGST IN 2006-07

Tax Slabs	No.of Assesseees	%	Cumulative %	Tax Revenue (Rs.In Crores)	%	Cumulative %
Below Rs.1000	33591	22.13	22.13	1.09	0.01	0.01
Rs.1000-5000	23793	15.67	37.80	7.26	0.05	0.06
Rs.5000-10000	21140	13.92	51.72	14.93	0.11	0.17
Rs.10000-50000	34479	22.71	74.43	84.67	0.75	0.92
Rs.50000-1 lakh	14856	9.78	84.21	109.92	0.86	1.78
Rs.1-5 lakhs	15432	10.16	94.37	397.28	3.05	4.83
Rs.5-10 lakhs	4700	3.10	97.47	333.99	2.83	7.66
Rs.10-50 lakhs	2689	1.77	99.24	605.35	4.87	12.53
Rs.50-100 lakhs	448	0.30	99.54	305.30	3.53	16.06
Rs.1-10 crores	585	0.39	99.93	1823.77	12.95	29.01
Rs.10-20 crores	48	0.03	99.96	683.43	4.79	33.08
Rs.20-30 crores	19	0.01	99.97	474.81	2.64	36.44
Rs.30-40 crores	8	0.01	99.98	274.42	2.28	38.72
Rs.40-50 crores	5	-	-	222.18	1.96	40.68
Rs.50 Crs&above	25	0.02	100.00	7844.87	58.87	99.55
TDS Collection	-	-	-	48.36	0.45	100.00
TOTAL	151818	100.00	-	13231.63	100.00	-

14.DIVISIONWISE TAX SLABWISE ASSESSEES AND TAX REVENUE IN 2006-07

(Tax - Rs.In Lakhs)

Tax Slabs	Assesseees/ Tax	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Trichy	Vellore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Below Rs.1000	Assesseees	3308	4246	2811	3413	4485	3060
	<i>Tax</i>	1.90	4.85	5.65	7.88	4.13	17.35
Rs.1000 - 5000	Assesseees	1349	3726	2234	2732	1951	1669
	<i>Tax</i>	32.42	61.42	55.57	162.17	45.72	47.31
Rs.5000 - 10000	Assesseees	1130	2588	2382	2341	1737	1155
	<i>Tax</i>	68.37	139.73	142.78	159.01	117.59	99.87
Rs.10000-50000	Assesseees	2924	6549	1752	4001	1843	1793
	<i>Tax</i>	618.83	984.97	383.04	794.43	546.22	569.14
Rs.50000-1 lakh	Assesseees	1043	2342	1069	1526	734	952
	<i>Tax</i>	620.75	1452.57	596.60	960.06	490.85	773.78
Rs.1 - 5 lakhs	Assesseees	1282	3261	1087	1495	522	470
	<i>Tax</i>	2770.29	4323.25	2231.32	3851.67	1418.38	1307.15

(contd.)

Table.14.(contd.)

<i>(Tax-Rs.In Lakhs)</i>							
Tax Slabs	Assesseees / Tax	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rs.5 - 10 lakhs	Assesseees	286	534	534	427	65	140
	<i>Tax</i>	2230.97	4156.41	2922.74	2754.43	473.55	973.85
Rs.10 50 lakhs	Assesseees	264	445	246	266	47	70
	<i>Tax</i>	7325.58	10845.23	5908.16	5564.44	1796.43	1310.75
Rs.50 - 100 lakhs	Assesseees	22	80	76	69	13	11
	<i>Tax</i>	1578.54	4477.65	5645.13	4994.71	1141.22	842.60
Rs.1 - 10 crores	Assesseees	68	113	99	115	20	15
	<i>Tax</i>	17637.80	36282.22	29005.68	42564.93	5982.02	3441.00
Rs.10-20 crores	Assesseees	3	7	11	15	-	3
	<i>Tax</i>	3463.40	8893.27	16322.29	23005.77	-	4290.20
Rs.20-30 crores	Assesseees	-	5	3	6	3	-
	<i>Tax</i>	-	13186.31	7426.91	15802.82	6667.41	-

(contd.)

Table.14.(contd.)

		<i>(Tax-Rs.In Lakhs)</i>					
Tax Slabs	Assesseees / Tax	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rs.30-40 crores	Assesseees	1	-	3	1	2	-
	<i>Tax</i>	3049.50	-	11841.40	3418.87	5934.48	-
Rs.40-50 crores	Assesseees	-	1	2	2	-	-
	<i>Tax</i>	-	4435.69	8763.43	9018.41	-	-
Rs.50 crores	Assesseees	4	6	3	8	-	1
& above	<i>Tax</i>	144127.6	355528.4	25126.30	194162.4	-	18119.00
		5	3		0		
TOTAL	Assesseees	11684	23903	12312	16417	11422	9339
	<i>Tax</i>	183526.0	444772.0	116377.0	307222.0	24618.00	31792.00
		0	0	0	0		

(contd.)

Table.14.(contd.)

(Tax-Rs.In Lakhs)

Tax Slabs	Assesseees/ Tax	Madu rai	Tiru nelveli	Coim batore	Salem	STATE	%
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
Below Rs.1000	Assesseees	1615	3851	4339	2463	33591	22.13
	<i>Tax</i>	<i>12.01</i>	<i>3.94</i>	<i>29.76</i>	<i>21.88</i>	<i>109.35</i>	<i>0.01</i>
Rs.1000 - 5000	Assesseees	2356	1417	3997	2362	23793	15.67
	<i>Tax</i>	<i>93.57</i>	<i>30.56</i>	<i>86.08</i>	<i>111.63</i>	<i>726.45</i>	<i>0.05</i>
Rs.5000 - 10000	Assesseees	2789	1342	3204	2472	21140	13.92
	<i>Tax</i>	<i>243.20</i>	<i>89.30</i>	<i>198.94</i>	<i>234.64</i>	<i>1493.43</i>	<i>0.11</i>
Rs.10000-50000	Assesseees	3250	2903	6072	3392	34479	22.71
	<i>Tax</i>	<i>1497.70</i>	<i>668.24</i>	<i>1205.72</i>	<i>1198.53</i>	<i>8466.82</i>	<i>0.64</i>
Rs.50000-1 lakh	Assesseees	1376	863	2679	2272	14856	9.78
	<i>Tax</i>	<i>1192.46</i>	<i>655.86</i>	<i>2129.02</i>	<i>2120.04</i>	<i>10991.9</i> <i>9</i>	<i>0.83</i>
Rs.1 - 5 lakhs	Assesseees	1455	1002	3289	1569	15432	10.16
	<i>Tax</i>	<i>3670.01</i>	<i>2368.50</i>	<i>12511.1</i> <i>3</i>	<i>5276.34</i>	<i>39728.0</i> <i>4</i>	<i>3.00</i>

(contd.)

Table.14.(contd.)

Tax Slabs	Assessees / Tax	<i>(Tax-Rs.In Lakhs)</i>					
		Madu rai	Tiru nelveli	Coim batore	Salem	STATE	%
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
Rs.5 - 10 lakhs	Assessees	265	192	1309	948	4700	3.10
	<i>Tax</i>	<i>1648.01</i>	<i>1402.94</i>	<i>10713.25</i>	<i>6122.52</i>	<i>33398.67</i>	<i>2.52</i>
Rs.10 - 50 lakhs	Assessees	116	253	318	664	2689	1.77
	<i>Tax</i>	<i>2912.50</i>	<i>5611.36</i>	<i>11729.43</i>	<i>7530.82</i>	<i>60534.70</i>	<i>4.58</i>
Rs.50 - 100 lakhs	Assessees	46	23	75	33	448	0.30
	<i>Tax</i>	<i>2746.13</i>	<i>1654.77</i>	<i>5122.63</i>	<i>2326.95</i>	<i>30530.33</i>	<i>2.31</i>
Rs.1 - 10 crores	Assessees	28	15	72	40	585	0.39
	<i>Tax</i>	<i>9860.41</i>	<i>3650.53</i>	<i>20678.79</i>	<i>13273.87</i>	<i>182377.25</i>	<i>13.78</i>
Rs.10 - 20 crores	Assessees	-	-	5	4	48	0.03
	<i>Tax</i>	-	-	<i>6815.25</i>	<i>5552.78</i>	<i>68342.96</i>	<i>5.17</i>
Rs.20 - 30 crores	Assessees	1	-	1	-	19	0.01
	<i>Tax</i>	<i>2267.00</i>	-	<i>2130.18</i>	-	<i>47480.63</i>	<i>3.59</i>

Table.14.(contd.)

(Tax-Rs.In Lakhs)

Tax Slabs	Assessees / Tax	Madurai	Tirunelveli	Coimbatore	Salem	STATE	%
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
Rs.30 - 40 crores	Assessees	-	-	1	-	8	0.01
	<i>Tax</i>	-	-	3197.67	-	27441.92	2.07
Rs.40 - 50 crores	Assessees	-	-	-	-	5	-
	<i>Tax</i>	-	-	-	-	22217.53	1.68
Rs.50 crores	Assessees	-	1	2	-	25	0.02
and above	<i>Tax</i>	-	7709.00	39714.15	-	784486.93	59.29
<i>TDS Collection</i>	-	-	-	-	-	4836.00	0.37
TOTAL	Assessees	13297	11862	25363	16219	151818	100.00
	<i>Tax</i>	26143.0 0	23845.0 0	116262.00	43770.00	1323163.0 0	100.00

**15. DIVISIONWISE TURNOVER SLAB WISE ASSESSEES AND
TAX REVENUE (TNGST) IN 2006-07**

(Tax-Rs.In Lakhs)

Turnover Slabs	Assesseees / Tax	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rs.0 - 3 lakhs	Assesseees	2659	6348	2792	3720	3159	2814
	<i>Tax</i>	87.00	159.00	130.00	114.00	71.00	61.00
Rs.3 - 4 lakhs	Assesseees	668	1250	1960	1635	562	641
	<i>Tax</i>	45.00	86.00	81.00	177.00	36.00	56.00
Rs.4 - 5 lakhs	Assesseees	525	1114	1276	1552	445	489
	<i>Tax</i>	45.00	90.00	129.00	125.00	33.00	50.00
Rs.5 - 10 lakhs	Assesseees	1655	3277	1575	1884	1715	1298
	<i>Tax</i>	281.00	510.00	279.00	396.00	191.00	230.00
Rs.10 - 25 lakhs	Assesseees	1923	4290	1546	2322	2306	1245
	<i>Tax</i>	742.00	1353.00	518.00	1061.00	487.00	597.00
Rs.25 - 50 lakhs	Assesseees	1405	2805	1124	1620	1504	1158
	<i>Tax</i>	891.00	1687.00	1254.00	1925.00	611.00	995.00
Rs.50 - 75 lakhs	Assesseees	659	1259	517	1155	726	685
	<i>Tax</i>	619.00	1511.00	1182.00	1699.00	422.00	976.00

(contd.)

Table.15.(contd.)

Turnover Slabs	Assessees / Tax	<i>(Tax-Rs.In Lakhs)</i>					
		Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rs.75 - 100 lakhs	Assessees	410	704	318	892	398	401
	<i>Tax</i>	<i>611.00</i>	<i>1211.00</i>	<i>997.00</i>	<i>1328.00</i>	<i>334.00</i>	<i>597.00</i>
Rs.1 - 10 crores	Assessees	1495	2480	938	1299	464	577
	<i>Tax</i>	<i>11300.00</i>	<i>21207.00</i>	<i>11439.00</i>	<i>13523.00</i>	<i>4099.00</i>	<i>1588.00</i>
Rs.10 - 50 crores	Assessees	236	302	201	240	121	21
	<i>Tax</i>	<i>10328.00</i>	<i>22002.00</i>	<i>19351.00</i>	<i>24715.00</i>	<i>3264.00</i>	<i>2747.00</i>
Rs.50 - 100 crores	Assessees	27	32	36	45	8	5
	<i>Tax</i>	<i>4563.00</i>	<i>15653.00</i>	<i>18136.00</i>	<i>21086.00</i>	<i>234.00</i>	<i>1212.00</i>
Rs.100-200 crores	Assessees	8	23	11	23	8	2
	<i>Tax</i>	<i>5288.00</i>	<i>17599.00</i>	<i>5979.00</i>	<i>19555.00</i>	<i>2234.00</i>	<i>1732.00</i>
Rs.200-300 crores	Assessees	4	6	10	6	2	2
	<i>Tax</i>	<i>1223.00</i>	<i>9454.00</i>	<i>29414.00</i>	<i>10639.00</i>	<i>2493.00</i>	<i>2832.00</i>

(contd.)

Table.15.(contd.)

Turnover Slabs	Assessees / Tax	<i>(Tax-Rs.In Lakhs)</i>					
		Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rs.300-400 crores	Assessees	2	4	2	7	4	1
	<i>Tax</i>	21.00	3760.00	10354.00	26124.00	10109.00	18119.00
						0	0
Rs.400-500 crores	Assessees	3	1	1	3	-	-
	<i>Tax</i>	5655.00	2.00	3941.00	1136.00	-	-
Rs.500 crores	Assessees	5	8	5	14	-	-
and above	<i>Tax</i>	141827.00	348488.00	13193.00	183619.00	-	-
		0					
<i>TDS collection</i>	-	-	-	-	-	-	-
TOTAL	Assessees	11684	23903	12312	16417	11422	9339
	<i>Tax</i>	183526.00	444772.00	116377.00	307222.00	24618.00	31792.00
		0		0		0	0

Table.15.(contd.)

(Tax-Rs.In Lakhs)

Turnover Slabs	Assessees / Tax	Madu rai	Tiru nelveli	Coim batore	Salem	STATE	%
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
Rs.0 - 3 lakhs	Assessees	-	3244	5826	2317	32879	21.66
	<i>Tax</i>	-	70.00	175.00	121.00	988.00	0.08
Rs.3 - 4 lakhs	Assessees	52	423	2430	1360	10981	7.23
	<i>Tax</i>	1.00	34.00	97.00	285.00	898.00	0.07
Rs.4 - 5 lakhs	Assessees	691	373	1478	1423	9366	6.17
	<i>Tax</i>	51.00	40.00	98.00	273.00	934.00	0.07
Rs.5 - 10 lakhs	Assessees	3417	1501	2971	2602	21895	14.42
	<i>Tax</i>	614.00	220.00	528.00	1448.00	4697.00	0.35
Rs.10 - 25 lakhs	Assessees	3072	2096	4381	3012	26193	17.25
	<i>Tax</i>	1571.00	621.00	2689.00	3642.00	13281.00	1.00
Rs.25 - 50 lakhs	Assessees	1941	1405	3728	2100	18790	12.38
	<i>Tax</i>	1769.00	860.00	7500.00	5864.00	23356.00	1.77
Rs.50 - 75 lakhs	Assessees	1166	625	1795	1161	9748	6.42
	<i>Tax</i>	1282.00	590.00	8133.00	4248.00	20662.00	1.56

(contd.)

Table.15.(contd.)

Turnover Slabs	Assessee / Tax	Madu rai	Tiru nelveli	Coim batore	Salem	<i>(Tax-Rs.In Lakhs)</i>	
						STATE	%
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
Rs.75 - 100 lakhs	Assessee	1559	399	1095	807	6983	4.60
	<i>Tax</i>	<i>1338.00</i>	<i>559.00</i>	<i>4533.00</i>	<i>4159.0</i>	<i>15667.00</i>	<i>1.18</i>
Rs.1 - 10 crores	Assessee	1099	1555	1372	1172	12451	8.20
	<i>Tax</i>	<i>2444.00</i>	<i>6639.00</i>	<i>13094.00</i>	<i>10900.0</i> <i>0</i>	<i>96233.00</i>	<i>7.27</i>
Rs.10 - 50 crores	Assessee	265	211	233	220	2050	1.35
	<i>Tax</i>	<i>9140.00</i>	<i>3757.00</i>	<i>19467.00</i>	<i>3716.00</i>	<i>118487.00</i>	<i>8.95</i>
Rs.50 - 100 crores	Assessee	34	22	35	40	284	0.19
	<i>Tax</i>	<i>5666.00</i>	<i>2212.00</i>	<i>7888.00</i>	<i>3911.00</i>	<i>80561.00</i>	<i>6.09</i>
Rs.100-200 crores	Assessee	-	6	7	3	91	0.06
	<i>Tax</i>	-	<i>506.00</i>	<i>1565.00</i>	<i>1966.00</i>	<i>56424.00</i>	<i>4.26</i>
Rs.200-300 crores	Assessee	-	-	5	2	37	0.02
	<i>Tax</i>	-	-	<i>2339.00</i>	<i>3237.00</i>	<i>61631.00</i>	<i>4.66</i>

Table.15.(contd.)

(Tax-Rs.In Lakhs)

Turnover Slabs	Assesseees / Tax	Madurai	Tirunelveli	Coimbatore	Salem	STATE	%
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
Rs.300-400 crores	Assesseees	1	1	2	-	24	0.02
	Tax	2267.00	28.0	2972.00	-	73754.00	5.57
Rs.400-500 crores	Assesseees	-	-	1	-	9	0.01
	Tax	-	-	142.00	-	10876.00	0.82
Rs.500 crores and above	Assesseees	-	1	4	-	37	0.02
	Tax	-	7709.00	45042.00	-	739878.00	55.92
TDS collection	-	-	-	-	-	4836.00	0.37
TOTAL	Assesseees	13297	11862	25363	16219	151818	100.00
	Tax	26143.00	23843.00	116262.0	43770.00	1323163.0	100.00

**16. CT DISTRICT / ZONEWISE ASSESSEES AND
TAX REVENUE UNDER TNGST IN 2006-07**

Division	District / Zone	No.of Assesseees		Total Tax Revenue (Rs.In Crores)	
		2005-06	2006-07	2005-06	2006-07
(1)	(2)	(3)	(4)	(5)	(6)
CHENNAI (N)	Zone - I	3388	3688	120.02	121.74
	Zone - II	3783	4139	58.39	57.73
	Zone - III	3562	3838	67.52	59.91
	FTAC - III	19	19	1585.25	1611.09
	Enft (N)	--	--	0.94	0.90
	TOTAL		10752	11684	1832.12
CHENNAI (S)	Zone - VII	7111	9329	372.77	373.94
	Zone - X	8374	10677	304.23	313.87
	Chengalpattu	2291	3878	188.26	188.25
	FTAC - IV	19	19	3644.11	3615.28
	Enft (S)	--	--	--	0.86
	TOTAL		17795	23903	4509.37

(contd.)

Table.16.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)
CHENNAI (E)	Zone - V	3150	3464	198.06	250.69
	Zone - VI	3559	4091	259.54	278.99
	Zone - 1X	4138	4734	117.67	90.52
	FTAC - I	23	23	542.40	559.70
	Enft (E)	-	-	0.37	-
	TOTAL	10870	12312	1118.04	1179.90
CHENNAI (C)	Zone - IV	3467	4060	451.07	311.22
	Zone - VIII	4892	6198	234.89	214.39
	Zone - XI	5239	6125	346.76	376.41
	FTAC - II	34	34	2312.89	2188.53
	Enft (C)	-	-	0.35	0.07
	TOTAL	13632	16417	3345.96	3090.62
TIRUCHY	Tiruchy(Town)	4716	3670	113.28	104.43
	Karur	2952	2297	102.29	98.70
	Thanjavur	2686	2090	26.29	19.55
	Kumbakonam	2452	1908	15.20	13.91
	Pudukkottai	1872	1457	18.46	16.94
	TOTAL	14678	11422	275.52	253.53

(contd.)

Table.16.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)
VELLORE	Vellore	3103	3249	67.52	55.98
	Tiruvannamalai	2280	2249	16.71	14.83
	Cuddalore	2211	2310	79.47	48.82
	Villupuram	1551	1531	226.07	206.99
	TOTAL	9145	9339	389.77	326.62
MADURAI	Madurai (East)	5126	5383	86.76	80.20
	Madurai (West)	3547	3689	101.22	100.40
	Dindigul	2376	2322	75.96	77.59
	Sivaganga	1903	1903	15.10	13.07
	TOTAL	12952	13297	279.04	271.26
TIRUNELVELI	Tirunelveli	2959	3137	72.37	70.81
	Nagercoil	2396	2406	25.28	22.10
	Tuticorin	1984	2089	47.98	40.79
	Virudhunagar	1714	1763	70.81	51.12
	Sivakasi	2768	2467	69.36	61.00
	TOTAL	11821	11862	285.80	245.82

(contd.)

Table.16.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)
COIMBATORE	Zone - I	6004	6083	202.52	530.05
	Zone - II	5280	5301	407.91	158.37
	Zone - III	6468	6710	153.48	152.57
	FTAC - I	15	15	61.83	81.54
	FTAC - II	17	17	91.78	89.96
	Pollachi	1580	1625	33.36	31.95
	Tiruppur	4507	4351	134.00	127.75
	The Nilgiris	1261	1261	12.43	9.69
	TOTAL	25132	25363	1097.31	1181.88
SALEM	Salem	4360	4534	113.96	98.02
	Namakkal	3738	3675	90.22	83.27
	Erode	5737	5981	97.89	94.65
	Dharmapuri	1989	2029	161.80	178.08
	TOTAL	15824	16219	463.87	454.02
TDS Collection		-	-	60.97	68.69
STATE - TOTAL		142601	151818	13657.77	13415.91

17.DIVISIONWISE NUMBER OF ASSESSMENTS FINALISED

(In Number)

Division	2005-06				2006-07			
	Assessment		' O ' Cases		Assessment		' O ' Cases	
	Current	Arrear	Current	Arrear	Current	Arrear	Current	Arrear
Chennai (N)	12550	2387	2541	651	10232	2407	2265	277
Chennai (S)	15749	6550	18624	7093	10820	5899	13694	6197
Chennai (E)	10382	2896	6363	1523	8617	2961	4585	1844
Chennai (C)	13288	3313	10322	2507	9789	3215	6459	1795
Tiruchy	9781	3383	20482	5625	10764	5374	25191	15880
Vellore	6561	2111	22002	6491	5933	2375	19062	6221
Madurai	11650	3625	19637	6324	9062	4841	17949	10586
Tirunelveli	8373	5030	18228	8129	6810	6858	14014	11067
Coimbatore	21142	8361	21509	11860	16257	11742	16966	15311
Salem	11633	4231	28371	10130	10908	7002	25642	15855
STATE	121109	41887	168079	60333	99192	52674	145827	85033

18.RECEIPTS AND EXPENDITURE OF COMMERCIAL TAXES DEPARTMENT**(Rs.In Crores)**

Minor Heads	2002-03	2003-04	2004-05	2005-06	2006-07
<u>RECEIPTS</u>	10200	11757	13907	16615	19217
<u>EXPENDITURE</u>					
Direction and Administration	4.46	3.87	4.47	8.45	8.09
Collection Charges	88.81	89.83	97.87	97.69	104.89
Others (JA 11th Finance Commission)	0.37	-	2.99	-	4.98
JB-Special Initiatives E-Goverance in C.T.Dept.	-	-	-	0.50	-
TOTAL	93.64	93.70	105.33	106.64	117.96
% of Expenditure to Receipts	0.92	0.80	0.76	0.64	0.61

**19.NUMBER OF CINEMA HOUSES AND
ENTERTAINMENT TAX COLLECTED IN 2006-07**

Classification	Chen nai (N)	Chen nai (S)	Chen nai (E)	Chen nai (C)	Tri chy	Vell ore	Ma du rai	Tiru nel veli	Coim ba tore	Sal em	STA TE
I.Permanent											
a)A / C	1	33	21	17	28	10	28	1	14	10	160
b) Non- A/C	-	122	9	19	137	184	153	130	121	237	1112
Sub - Total	1	155	30	36	165	194	181	131	135	247	1272
II.Semi- Permanent	-	11	-	-	17	17	17	20	21	39	142
III.Touring	-	14	-	-	43	46	45	19	11	34	212
IV.Open Air	-	1	-	-	-	-	-	-	-	1	2
GRAND TOTAL	1	181	30	36	225	257	240	170	167	321	1628
ET Collected (Rs.inCrores)	0.02	1.65	4.59	1.86	1.90	0.47	0.93	0.97	3.32	1.88	17.59

**19.NUMBER OF CINEMA HOUSES AND
ENTERTAINMENT TAX COLLECTED (STATE)**

Classification	2002-03	2003-04	2004-05	2005-06	2006-07
<u>I.Permanent</u>					
a) Air Conditioned	164	175	176	167	160
b) Non-Air Conditioned	1257	1137	1103	1096	1112
Sub - Total	1421	1312	1279	1263	1272
II.Semi Permanent	188	176	172	144	142
III.Touring	445	378	271	221	212
IV.Open Air	5	5	4	9	2
GRAND TOTAL	2059	1871	1726	1637	1628
ET Collected (Rs.in Crores)	71	70	53	36	18

20.C.T.DISTRICT / ZONEWISE NUMBER OF CINEMA HOUSES AND CABLE T.V. OPERATORS AND ENTERTAINMENT TAX COLLECTED IN 2006-07

(Rs.In Crores)

C.T. Division	C.T.District / Zone	Permanent		Semi Permanent	Touring	Open Air	TOTAL	E.T Collection	No.Of Cable T.V perators	E.T collected from Cable T.V Operators	No.of Amusement Park	E.T collected from Amusement Park	Other E. TCollection	Total E. TCollection	Collection during the previous year
		A/C	NonA/C												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chennai (North)	Zone - I	-	-	-	-	-	-	-	2	0.02	-	-	-	0.02	0.10
	Zone - II	1	-	-	-	-	1	0.02	3	0.02	-	-	-	0.04	
	Zone - 1II	-	-	-	-	-	-	-	3	0.02	-	-	-	0.02	
	FTAC - III	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft (N)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL		1	-	-	-	-	1	0.02	8	0.06	-	-	-	

Table.20.(contd.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chennai (South)	Zone - VII	5	27	-	3	1	36	0.49	153	0.38	3	0.77	0.32	1.96	6.16
	Zone - X	20	24	-	-	-	44	0.76	136	0.51	-	-	-	1.27	
	Kancheepuram	8	71	11	11	-	101	0.40	84	0.07	4	0.51	0.04	1.02	
	FTAC - IV	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft (S)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	33	122	11	14	1	181	1.65	373	0.96	7	1.28	0.36	4.25	
Chennai (East)	Zone - V	12	1	-	-	-	13	1.33	11	0.07	1	0.01	-	1.44	7.15
	Zone - VI	7	1	-	-	-	8	2.85	23	0.14	-	-	-	2.99	
	Zone - IX	2	7	-	-	-	9	0.41	49	0.29	-	-	-	0.70	
	FTAC - I	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft (E)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	21	9	-	-	-	30	4.59	83	0.50	1	0.01	-	5.10	
Chennai (Central)	Zone - IV	5	3	-	-	-	8	0.25	29	0.10	8	0.09	-	0.44	4.26
	Zone - VIII	12	15	-	-	-	27	1.57	89	0.33	-	-	0.11	2.01	
	Zone - XI	-	1	-	-	-	1	0.04	44	0.14	4	0.02	-	0.20	
	FTAC - II	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft (C)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	17	19	-	-	-	36	1.86	162	0.57	12	0.11	0.11	2.65	

Table.20.(contd.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tiruchy	Tiruchy	9	25	3	1	-	38	0.58	227	0.10	-	-	-	0.68	5.51
	Karur	-	37	7	13	-	57	0.39	141	0.13	-	-	0.01	0.53	
	Thanjavur	8	27	2	9	-	46	0.40	125	0.20	-	-	0.01	0.60	
	Kumbakonam	8	21	-	12	-	41	0.40	140	0.13	-	-	0.00	0.53	
	Pudukkottai	3	27	5	8	-	43	0.13	163	0.05	-	-	0.00	0.18	
	TOTAL	28	137	17	43	-	225	1.90	796	0.61	-	-	0.01	2.52	
Vellore	Vellore	-	64	-	18	-	82	0.18	128	0.07	-	-	0.01	0.26	1.44
	Tiruvannamalai	2	55	12	8	-	77	0.10	78	0.11	1	0.01	0.02	0.24	
	Cuddalore	5	26	-	17	-	48	0.10	63	0.05	-	-	-	0.15	
	Villupuram	3	39	5	3	-	50	0.09	62	0.02	-	-	-	0.11	
	TOTAL	10	184	17	46	-	257	0.47	331	0.25	1	0.01	0.03	0.76	
Madurai	Madurai (East)	14	23	1	2	-	40	0.27	46	0.01	-	-	-	0.28	2.68
	Madurai (West)	4	71	7	12	-	94	0.40	60	0.01	1	0.24	-	0.65	
	Dindigul	1	32	3	12	-	48	0.11	164	0.17	-	-	-	0.28	
	Sivaganga	6	27	6	19	-	58	0.15	69	0.07	-	-	-	0.22	
	TOTAL	25	153	17	45	-	240	0.93	339	0.26	1	0.24	-	1.43	

Table.20.(contd.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tirunelveli	Tirunelveli	1	49	9	12	-	71	0.43	202	0.26	-	-	-	0.69	2.96
	Nagercoil	-	15	2	-	-	17	0.33	173	0.06	-	-	-	0.39	
	Tuticorin	-	27	1	4	-	32	0.08	62	0.05	-	-	-	0.13	
	Virudhunagar	-	13	3	1	-	17	0.05	70	0.09	-	-	-	0.14	
	Sivakasi	-	26	5	2	-	33	0.08	92	0.07	-	-	-	0.15	
	TOTAL	1	130	20	19	-	170	0.97	599	0.53	-	-	-	1.50	
Coimbatore	Zone - I	4	24	-	-	-	28	0.75	29	0.01	1	0.10	-	0.86	8.17
	Zone - II	6	18	1	-	-	25	0.82	23	0.03	1	0.44	-	1.29	
	Zone - III	3	17	5	-	-	25	0.41	17	0.03	-	-	-	0.44	
	Pollachi	1	29	14	8	-	52	1.01	97	0.03	-	-	-	1.04	
	Tiruppur	-	22	1	3	-	26	0.28	46	0.05	1	0.18	-	0.51	
	The Nilgiris	-	11	-	-	-	13	0.05	44	0.08	-	-	0.01	0.14	
	TOTAL	14	121	21	11	-	167	3.32	256	0.23	3	0.72	0.01	4.28	
Salem	Salem	7	43	-	1	-	51	0.87	51	0.07	5	0.01	-	0.95	5.22
	Namakkal	-	78	17	9	-	104	0.26	10	0.10	2	0.02	0.01	0.39	
	Erode	3	55	15	22	1	96	0.58	135	0.19	-	-	0.01	0.78	
	Dharmapuri	-	61	7	2	-	70	0.17	67	0.04	-	-	-	0.21	
	TOTAL	10	237	39	34	1	321	1.88	263	0.40	7	0.03	0.02	2.33	
GRAND TOTAL		160	1112	142	212	2	1628	17.59	3210	4.37	32	2.40	0.54	24.90	43.65

21. TAX RATES UNDER TAMIL NADU ENTERTAINMENT TAX ACT 1939
(w.e.f. 04.10.2004)

Sl. No.	Type of Area	Rate of Tax
1.	Municipal Corporations, Municipalities, Special Grade Theatres, Permanent and Semi permanent within 5 kms from the outer peripherals limits of these areas	15% on the gross payment for admission for a new film.
2.	-do-	10% on the gross payment for admission for an old film.
3.	Other areas (Other than item 1 above)	10% on the gross payment for admission for old or new film.
4.	All Areas	50% on the gross payment of admission for dubbed films
5	All Areas (G.O.No.147 CT & R Dept. Dated 20.11.2006)	No Entertainment Tax is payable on the Old/New film, if the film is named in Tamil (w.e.f.22.07.2006)

TAXATION ON CABLE T.V. OPERATORS (w.e.f. 02.06.2003)

Sl. No.	Type of Area	Quantum of Amount
1.	Within the limits of the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirapalli, Tirunelveli, Salem or any other Corporation that may be constituted under any law for the time being in force.	Six thousand rupees per month.

(contd.)

Table 21 (contd.)

2.	Within the limits of the Municipalities constituted under the Tamil Nadu District Municipalities Act 1920 (Tamil Nadu Act V of 1920)	Three thousand rupees per month
3.	Within the limits of Town Panchayats constituted under the Tamil Nadu District Municipalities Act 1920 (Tamil Nadu Act V of 1920) or any other area not specified in items (1), (2) or (4)	One thousand and five hundred rupees per month.
4.	Within the limits of Village Panchayats constituted under the Tamil Nadu Panchayats Act 1994 (Tamil Nadu Act 21 of 1994)	One thousand rupees per month.

TAXATION ON AMUSEMENT (w.e.f. 30.12.2002)

Sl. No.	Amusement	Rate of Tax
1.	Payment for admission to any Amusement arcade or amusement park or theme part or the like.	10%

TAXATION ON RECREATION PARLOURS (w.e.f. 01.11.2001)

Sl. No.	Recreation Parlours	Rate of Tax
1.	Payment to recreation Parlours where a game such as Bowling, Billards, Snooker or the like is provided (Section 4-G of the TNET Act).	20%

22.BREAK UP FOR ENTERTAINMENT TAX AND SURCHARGE RECEIPTS IN 2006-07
(Rs.In lakhs)

Account Heads	2002-03	2003-04	2004-05	2005-06	2006-07
<u>Tax Collection under TNET Act 1939:</u>					
Entertainment Tax	4943	4611	4258	3608	677
Additional Surcharge	-	-	-	-	-
Compounded Entertainment Tax	2112	2672	1293	551	1759
Others	50	215	346	206	54
<i>Sub - Total</i>	<i>7105</i>	<i>7498</i>	<i>5897</i>	<i>4365</i>	<i>2490</i>
<u>Surcharge Collection under TNLAF Act 1939:</u>					
Surcharge	14	15	11	-	-
Others	-	-	-	-	-
<i>Sub - Total</i>	<i>14</i>	<i>15</i>	<i>11</i>	<i>-</i>	<i>-</i>
GRAND TOTAL	7119	7513	5908	4365	2490

23. TAX RATEWISE SELECTED COMMODITIES IN 2006-07

Rate of Tax	Commodities	Sl.No. as per TNGST Act 1959
(1)	(2)	(3)
70 %	Foreign Liquors Imported into India	S.No. 6 of XI Schedule
55 %	Alcoholic liquors of all kinds for human consumption which are purchased / procured from outside the State, other than toddy & arrack	S.No. 1 of XI Schedule
55 %	All kinds of Alcoholic Liquors other than the above	S.No. 1 of VI Schedule
40 %	Pan Masala	S.No. 15 of XI Schedule
30 %	Molasses, Petrol	S.No. 14 and 16 of XI Schedule
29 %	Aviation Gasoline and Aviation Turbine Fuel	S.No. 3 & 4 of XI Schedule
25 %	High Speed Diesel, Light Diesel Oil and Superior Kerosene Oil	S.No. 8, 11 & 18 of XI Schedule
24 %	PPC / OPC Cement selling price of which is above Rs. 135 and Rs. 145 per bag respectively	S.No. 3 & 4 of V Schedule

(contd.)

Table.23.(contd.)

(1)	(2)	(3)
20 %	Imported Cigarettes, Textiles, MDF boards and other items falling in Parts D & E of I Schedules Air-Conditioners, Refrigerators Air Purifiers Arms and Ammunitions Binoculars Electric Storage Batteries Floor Coverings Lifts Narcotics Scents and Perfumes Teleprinters	S.No. 9 of XI Schedule. S.No. 1 of Part F of I Schedule S.No. 2 of Part F of I Schedule S.No. 3 of Part F of I Schedule S.No. 4 of Part F of I Schedule S.No. 6 of Part F of I Schedule S.No. 7 of Part F of I Schedule S.No. 8 of Part F of I Schedule S.No. 9 of Part F of I Schedule S.No. 10 of Part F of I Schedule S.No. 12 of Part F of I Schedule
16 %	Lubricating Oils, quenching oils and greases and mineral oils of all kinds, Cement articles, foam rubber products, branded food preparations, soft drinks, gases, generators, electric transformers, paints, colours and pigments, pigwax, shaving sets, soaps, toothpaste, vaccum flasks.	S.No. 12 of Part of I Schedule Part E items 1 to 11 of I Schedule

(contd.)

Table.23.(contd.)

(1)	(2)	(3)
12 %	Adhesives, aero planes, rail coaches, ships, branded & registered biscuits, branded ice-creams, fruit juices, ceramic & marbles tiles, stones, chemicals, cinematographic equipment's, crockery, dry fruits, tyres, tubes & flaps, electrical domestic appliances, instruments audio & video equipment's, wireless reception and transmission equipment's, TV sets, fire works, furnaces, glass and glassware's, leather goods, machineries, motor cycles, cars, buses, spark plugs, oil engines, plastic products, pre recorded video cassettes & CD's rubber and products of rubber, sandal wood, squashes, essences, steel furniture, suitcases, wet-grinders and other goods not specified in the Act.	Sl.No. 1 to 40 of Part D of I Schedule
10 %	Aluminium, arecanut, bulbs, butter, empty gas cylinders, cashew nut, coffee & tea, dry cell, duplicating machines, dyes, electronic items, footwear, grills, inks, medicines, matches and surgical instruments, musical instruments, paper, pre recorded audio cassettes, bearings, raw rubber, sewing machines, spectacles, tarpaulin, timber, typewriters, mineral water, all printed materials.	Sl.No. 1 to 40 of Part - C of I Schedule

(contd.)

Table.23.(contd.)

(1)	(2)	(3)
4 %	Agarbathi, camphor, baby food, bamboo, beds and pillows, beedi leaves, blue metal, sand, bakery products, cardamon, chemical fertilisers, clay, computers, cycles, flours of pulses, grams, peas and peas dhall, fried gram, pesticides, gold and silver jewellery, hair and body cleaning powders, helmets, honey, jaggery, newsprint, oil and oil cakes, packing materials, patents, permits and quota licences, plastic raw materials, raw silk, scraps, spices, sports goods, stationery goods, textile machinery, tractors & parts, umbrellas, vegetable oils, vegetable products, wool & woolen yarn.	Sl.No. 1 to 19 of Part-B of I Schedule.
1 %	Bullion, synthetic gem, worn-out or beaten jewellery	Sl.No. 1 to 3 of Part-A of I Schedule.

23.VAT - TAX RATEWISE SELECTED COMMODITIES IN 2006-07

Rate of Tax - 1% – Part A of the First Schedule

1. Bullion – Gold, Silver and Platinum
 2. Gold, Silver, Pearls, noble metals, semi precious stones and articles made of gold and silver.
 3. Precious stones like diamonds, emeralds, rubies, pearls, natural or cultured, cats eye, sapphires, carbuncle or garnets etc.,
 4. Worn-out or beaten jewellery.
-

Rate of Tax – 4% – Part B of the First Schedule

1. Acids and chemicals of all kinds
2. Agricultural implements not operated manually or not driven by animals, sprayers, sprinklers, drip irrigation equipments including their parts and accessories
3. a. All types of yarn
b. Sewing threads of all kinds
c. Waste of all types of yarn and sewing thread.
4. All utensils other than those specified in the Fourth Schedule
5. Aluminium conductor Steel reinforced (ACSR)
6. Arecanut, betel nut, scented nut, seeval whether roasted or scented & arecanut powder
7. a. Articles and jewellery made of rolled gold and imitation gold
b. Imitation Jewellery
8. Unbranded Bakery products
9. Bamboo
10. Bark of plants, dry plant and dry flower
11. Basic chromium sulphate, sodium bi-chromate and Bleach liquid

12. Bearings
13. Beds, Pillows and quilts made of cotton or silk cotton
14. Bed Sheet, other than those specified in IV Schedule
15. Beedi Leaves
16. Beltings
17. Biomass briquettes
18. Bitumen
19. Blue Metal
20. Bolts, nuts , screws and fasteners
21.
 - a. Brick of all kinds including fly ash bricks, refractory bricks etc.
 - b. Brick-bats, brick ballast, hollow block bricks, cement hollow blocks
 - c. Country bricks and country tiles made of baked clay and other machine made or Handmade.
 - d. Crog of (a) to (c)
22. Buckers and kudams made of iron and steel, plastic or other materials
23. Capital Goods as described in Section 2 (11) of the Act
24.
 - a. Centrifugal and monoblock, submersible pump set for water handling & parts thereof
 - b. Pump sets of 3 H.P. & 5 H.P.
25.
 - i. Chemical fertilizers
 - ii. Insecticides, pesticides, rodenticides, germicides, weedicides, fungicides etc.,
 - iii. Insect repellent coils, mats, liquids and creams and
 - iv. Mosquito destroyers, insect devices etc.
26. Clay including fire clay, fine china clay and ball clay
27. Coal tar
28. Coffee beans and seeds, cocoa pod and beans and chicory
29. Coir Products excluding mattresses
30. Colour boxes, crayons, painting boxes, painting water colours etc.
31. Combs

32. Communication equipments such as Private Branch Exchange etc.,
33. Computer Stationery
34. Cottage cheese
35. Cotton Waste
36. Crucibles
37. Cups, tumblers and plates of paper and plastic
38. Cycles, bi-cycles, tri-cycles, including delivery tri-cycles etc.,
39. Declared goods as specified in Section 14 of the Central Sales Tax Act 1956 other than those specified elsewhere in any of the Schedules.
40. Door Mats, Handicrafts, table mats, wall hangings made of jute
41. Dhoop
42. Drugs and medicines including vaccines, syringes and dressings etc.
43. Dyes
44. Electrodes and soldering wires
45. Exercise Books, graph book and laboratory note book- other than specified in IV Sch.
46. Feeding bottles and nipples
47. Fibres of all types and their waste other than those specified in the IV Schedule.
48. Fly ash (Other than those specified in IV Sch) Coal ash of all kinds and clinker
49. Foods and food preparations and mixes including instant foods, coconut milk powder, pickles, sweets, cheese, confectionery, chocolates, toffees and savouries etc. (unbranded)
50. Fried and roasted grams, peas and chickpeas, dhal, chillies, coriander, turmeric etc.
51. Fried groundnut kernel
52. Glass Beads and Glass marbles
53. Glass bottles whether old or used.
54. Glucose
55. i. Handmade embroidery products
ii. Handmade paper including handmade paper board and

iii. Handmade ultramarine blue, handmade washing blue etc.

- 56. i. Hair and body cleaning powders containing shikakai, boonthikkottai etc.
 - ii. Scouring or cleaning powder other than branded and hand made soaps etc.
- 57. Helmets
- 58. Honey ii. Bees Wax
- 59. Hosiery Goods ii. Junnadi Goods
- 60. Human Hair, Wigs
- 61. Husk and bran of all cereals, pulses and grams-other than specified in IV Sch.
- 62. Ice
- 63. Ice creams sold without brand name
- 64. Industrial cables (High voltage cables, XLPE Cables, jelly filled etc.
- 65. Industrial Inputs for use in or in connection with the manufacture of goods in the State, packing materials and labels, as notified by the Government.
- 66. Information Technology products as notified by the Government
- 67. Insulators
- 68. Intangible goods like copyright, patent, REP licence.
- 69. Jari of all kinds including matallic yarn, metallicjari yarn, metallic plastic yarn etc.
- 70. Kerosene sold through Public Distribution System
- 71. Khoya/Khoa
- 72. Knitting wool
- 73. Lac and shellac
- 74. (i) Lemon grass oil, (ii) Laurel oil (iii) Ginger grass oil
- 75. Light roofing sheets obtained by immersing paper mat in bitumen
- 76. Lignite
- 77. Linear alkyl benzene (LAB), Sulphonic Acid, Alfa Olefin and Sulphonate
- 78. Maize products
- 79. Medical equipment/ devices and implants

80. Milk Food and milk products etc.
81. Mixed PVC stabilizer
82. Moulded plastic footwear, hawai chappals and straps other than spc. IV Sch.
83. Napa Slabs (rough flooring stones)
84. Napthalene balls
85. Newars
86. Non-alcoholic beverages sold without a brand name.
87. i. Non-ferrous metal and alloys
 - ii. Metal powder including metal pastes of all types and grades etc.
 - iii. All metal castings
 - iv. Extrusions of non-ferrous metals such as aluminium etc.
88. Non mechanized boats used by fishermen
89. Oats
90. Oil Seeds other than those specified in Sec 14 of CST Act 1956
91. Ores and minerals, lime stone, products of lime and dolomite
92. Packing cases, packing materials including cork, cork sheets, gunny bags etc.
93. Palm fatty acid
94. Paper of all sorts, paper board, newsprint and waste paper
95. Paraffin wax of all grade standards other than foods grade standard etc.
96. Perambulators including push chairs for babies, tyres, tubes etc.
97. Petromax lights
98. Pipes, tubes and its fittings of all varieties including hose pipe, ductile pipe etc.
99. Pizza bread
100. Plastic granules, plastic powder, master batches and scraps
101. Plastic raw materials
102. Pollution control equipments as notified by the Government
103. Printed material including diary and calendar other than those specified in the IV Schedule.
104. Printing or drawing ink, whether or not concentrated or solid etc.

105. Processed fruit and vegetables including fruit jam, jelly, pickle etc.
106. Processed meat, poultry and fish
107. Pulp of bamboo, wood, bagasse and paper
108. Pulses and grams other than specified elsewhere in the Schedule
109. Quinine and its products
110. Railway wagons, engines, coaches and parts thereof
111. Raw cashew, cashew nuts, fresh or dried etc.
112. Raw Silk and silk yarn imported from abroad
113. Readymade garments
114. Ready to use flour pastes
115. Renewable energy devices and spare parts
116. River sand and grit, red earth and red gravel
117. Rubber, Raw Rubber, latex, Dry ribbed sheets of RMA grades etc.
118. Sago and starch of all kinds
119. Scraps and wastes namely:
 - a. Aluminum scraps
 - b. Non-ferrous scraps, non-ferrous metal scraps, scraps of copper etc.
 - c. Cloth rags
 - d. Waste of wool (Goat hair and similar fibrous growth on bodies of animals etc.
 - e. Old brass, copper and stainless steel vessel whether worn out or beaten and
 - f. Waste of paperboard
120. Sewing Machines, its parts and accessories
121. Sherbet
122. Ships, boats and other water vessels
123. Silk cotton seeds
124. Silk fabrics
125. Solvent oils other than organic solvent oil
126. Spectacles, parts and components thereof, contact lens and lens cleaner

- 127. Spices of all varieties and forms including cumin seeds, aniseed etc.
- 128 i. Sports goods including goods for indoor or outdoor games etc.
 - ii. Children's playground equipments
- 128. Student notebooks and copy books other than specified in IV Sch.
- 129. Sweets made of fried gram etc.
- 130. Tamarind seed and powder
- 131. Tanning materials of vegetables origin
- 132. Tapioca flour
- 133. Tea
- 134. Tools
- 135. Toys excluding electronic toys
- 136. i. Tractors of all kinds
 - ii. Trailers of tractors of all kinds
 - iii. Power tiller, threshers, combined harvesters and transplanter
 - iv. Attachments and parts of (i), (ii) and (iii)
- 137. Transformers
- 138. Transmission wires and towers
- 139. Umbrellas of all kinds including beach and garden umbrellas
- 140. Vanaspati (Hydrogenated Vegetable Oil)
- 141. Vegetable oil and oil cake other than specified in IV Sch.
- 142. Vegetable Vathal of all kinds sold under a brand name other than under IV Sch.
- 143. Wet dates
- 144. Wheat
- 145. Wheat flour, atta ,maida and rava(sooji)
- 147. Windmill for water pumping and for generation of electricity

RATE OF TAX 12.5 % Part – C of the First Schedule.

The goods, not covered under the rate of tax 1 % and 4 % should be taxed at the rate of tax 12.5%.

24.TAX RATEWISE NO.OF COMMODITIES AND GST TAX REVENUE IN 2006-07

Rate of Tax	No.of Major Commodities (@ 3 digit level)	GST Revenue (Rs.In Crores)	%
1	2	3	4
<u>I.Non Declared Goods</u>			
0	110	100.17	0.90
1	3	38.89	0.35
2	3	8.60	0.08
3	1	0.04	0.00
4	120	499.53	4.51
8	4	225.84	2.04
10	54	649.40	5.86
12	100	1416.23	12.77
12.5	2	3.23	0.03
14	1	368.72	3.33
16	18	625.89	5.64
18	1	9.50	0.08
20	20	417.63	3.77

(contd.)

Table.24.(contd)

	1	2	3	4
<u>I.Non Declared Goods – Contd</u>				
	22	1	2273.96	20.51
	24	2	98.64	0.89
	28	1	1109.57	10.01
	30	1	18.07	0.16
	35	1	1136.07	10.25
	40	1	0.11	0.00
	55	2	1538.99	13.88
	70	1	5.31	0.05
<u>Total</u>		447	10544.37	95.11
<u>II.Declared Goods</u>				
	0	1	0.04	0.00
	2	1	32.71	0.30
	4	15	509.09	4.59
<u>Total</u>		17	541.84	4.89
Grand Total		464	11086.21	100.00

25.CHECKPOSTS IN 2006-07

Sl No.	Name of Checkposts	If in State border, Bordering State	National Highway / State Highway	C.T.District/ Zone
(1)	(2)	(3)	(4)	(5)
CHENNAI ENFORCEMENT WING – I				
1	Puzhal. (Outgoing) Major Border	Andhra Pradesh	National Highways	Chennai (C)
2	Pethikuppam (Incoming) Maj-Bor	Andhra Pradesh	National Highways	Chennai (S)
CHENNAI ENFORCEMENT WING – II				
1	Tiruttani - Minor Border	AndhraPradesh	State Highways	Chennai (S)
2	Uthukkottai - Minor Border	AndhraPradesh	State Highways	Chennai (S)
COIMBATORE ENFORCEMENT WING				
1	K.G.Chavadi (Incoming) Maj-Bor	Kerala	National Highways	Zone I, Coimbatore
2	K.G.Chavadi (Out-going)Maj-Bor	Kerala	National Highwayx	Zone I, Coimbatore
3	Pitchanur – Minor Border	Kerala	State Highways	Zone I, Coimbatore
4	Gudalur – Minor Border	Kerala	State Highways	The Nilgiris
5	Gopalapuram – Minor Border	Kerala	State Highways	Pollachi
6	Meenakshipuram – Minor Border	Kerala	State Highways	Pollachi

(contd.)

Table.25.(contd.)

(1)	(2)	(3)	(4)	(5)
SALEM ENFORCEMENT WING				
1	Hosur (Incoming)- Major-Bor	Karnataka	National Highway	Dharmapuri
2	Hosur (Out going)- Major –Bor	Karnataka	National Highway	Dharmapuri
3	Thoppur (Incoming) – Major –Bor	Andra	National Highway	Dharmapuri
4	Thoppur (Out going)-Major-Bor	Andra	National Highway	Dharmapuri
5	Bannari – Major Bor	Karnataka	National Highway	Erode
TRICHY ENFORCEMENT WING				
1	Tharangambadi (Minor Border)	Pondicherry	National Highways	Kumbakonam
2	Melavanjoor (Minor Border)	Pondicherry	National Highways	Kumbakonam
3	Ranipet (In) - Major Border	Andhra	National Highways	Vellore
4	Ranipet (Out) - Major Border	Andhra	National Highways	Vellore
5	Katpadi (Major Border)	Andhra	National Highways	Vellore
6	Kottakuppam (Minor Border) (Keezputhupattu)	Pondicherry	State Highways	Villupuram
7	Pattanur (Minor Border)	Pondicherry	State Highways	Villupuram
8	Pennaiyar Bridge (Minor Border)	Pondicherry	State Highways	Cuddalore
9	Kandamangalam (Major Border) (now at Lingreddypalayam)	Pondicherry	National Highways	Villupuram

(contd.)

Table.25.(contd.)

(1)	(2)	(3)	(4)	(5)
MADURAI ENFORCEMENT WING				
1	Lower Camp (Minor Border)	Kerala	National Highways	Madurai (W)
2	Bodimettu (Minor Border)	Kerala	State Highways	Madurai (W)
TIRUNELVELI ENFORCEMENT WING				
1	Puliyarai (Major Border)	Kerala	National Highway	Tirunelveli
2	Kaliyakkavilai (Major Border)	Kerala	National Highway	Nagercoil
3	Kavalkinaru (Major Border)	Internal C.P	National Highway	Tirunelveli

26.PERFORMANCE OF THE ENFORCEMENT WINGS

FUNCTIONS	2002-03	2003-04	2004-05	2005-06	2006-07
(1)	(2)	(3)	(4)	(5)	(6)
I. Shop Inspection					
Shops Inspected	5978	6466	7953	9313	1572
Test Purchases made	1130	1086	1778	2829	-
Extracts verified	2335	2254	2281	1431	-
II. Offences Compounded					
Shops Inspected	5715	5358	6844	7392	1376
Test Purchases made	1110	1025	1715	2723	-
Extract verified	734	350	167	7	-
III. Suppressions detected : (Rs.in crores)					
Turnover Suppressed	762.26	3647.93	3269.85	1330.84	-
Tax and penalty	87.45	630.70	737.37	108.95	-
IV. Compounding fees collected : (Rs.in Lakhs)					
Shops Inspected	360.31	44.33	68.36	82.98	947.45
Test Purchases made	5.48	4.82	9.20	16.47	-
Extracts verified	120.68	0.17	0.19	0.17	-

(contd.)

Table.26.(contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
V. Cinema house inspection:						
Cinema houses inspected		34728	28235	26383	23738	8077
Offences detected		4189	3577	2543	2452	806
Revenue involved (Rs.in lakhs)		39.42	32.93	32.84	23.82	8.75
VI. Check posts in force:						
Major check posts		15	15	15	15	16
Minor check posts		14	14	14	14	13
Rail heads		9	5	6	6	10
VII. Vehicles checked : (No.in lakhs)						
At the check posts		23.28	25.84	24.48	25.53	25.13
Outside the check posts		3.61	3.92	3.61	3.33	2.07
VIII. Offences booked :						
At the check posts		16494	11968	18696	12820	11313
Outside the check posts		26547	22184	22126	23597	12547
IX. Fees and advance tax collected : (Rs.in lakhs)						
At the check posts		460.50	942.49	4416.97	3116.39	3181.68
Out side the check posts		852.74	1242.88	2509.09	2820.13	1513.42

27.ENFORCEMENT WINGWISE PERFORMANCE IN 2006-07

Functions	Chen nai - I	Chen nai - II	Tri chy	Madu rai	Tiru nelveli	Coim batore	Sal em	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. Shop Inspection								
Shops Inspected	240	219	646	68	167	191	41	1572
Test Purchases made	-	-	-	-	-	-	-	-
Extracts verified	-	-	-	-	-	-	-	-
II. Offences Compounded								
Shops Inspected	207	186	606	64	114	165	34	1376
Test Purchases made	-	-	-	-	-	-	-	-
Extract verified	-	-	-	-	-	-	-	-
III. Suppressions detected : (Rs.in crores)								
Turnover Suppressed	-							
Tax and penalty	-							
III.(a) Suppressions detected and Revenue Reported in ' D3 ' proposals formulated and sent to the Assessing Officers during 2006 – 07.								
No.of proposals	615	649	1701	815	652	1247	1229	6908
Tax & penalty (Rs.in crores)	8064.84	5757.75	5519.25	2922.25	4100.50	4968.76	6080.87	37414.22

(contd.)

Table.27.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IV.Compounding fees collected (Rs.in lakhs)								
Shops Inspected	221.59	350.31	110.34	12.81	74.44	170.41	7.55	947.45
Test Purchases made	-	-	-	-	-	-	-	-
Extracts verified	-	-	-	-	-	-	-	-
V.Cinema House Inspection :								
Cinema houses inspected	32	1655	1730	857	515	1351	1937	8077
Offences detected	1	240	226	137	54	14	134	806
Revenue involved (Rs.in lakhs)	0.01	2.48	2.17	1.74	0.54	0.14	1.67	8.75
VI.Check Posts in force:								
Major check posts	2	-	4	-	3	2	5	16
Minor check posts	-	2	5	2	-	4	-	13
Rail heads	-	1	5	2	-	-	2	10
VII.Vehicles checked : (No.in Lakhs)								
At the check posts	2.48	0.40	2.10	0.40	3.12	6.97	9.66	25.13
Outside the check posts	0.27	0.33	0.15	0.13	0.04	0.80	0.34	2.07

(contd.)

Table.27.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
VIII. Offences booked :								
At the check posts	2125	157	614	3717	894	3069	737	11313
Outside the check posts	1301	2997	1467	1822	649	3058	1253	12547
IX. Compounding fees and Advance Tax Collected (Rs.in lakhs)								
At the check posts	753.81	69.44	221.37	10.85	134.42	577.50	1414.29	3181.68
Outside the check posts	538.57	217.81	150.36	60.90	38.85	410.52	161.11	1578.12

28.CT REVENUE AND NET STATE DOMESTIC PRODUCT (NSDP)

(Rs. In Crores)

YEAR	Total Tax Revenue (Rs.In Crores)	Own Tax Revenue of Tamil Nadu	NSDP at Current Prices	Sales Tax Revenue as % of NSDP	Own Tax Revenue as % of NSDP
(1)	(2)	(3)	(4)	(5)	(6)
1997-98	6063	8762	92689	6.54	9.45
1998-99	6583	9927	105728	6.23	9.39
1999-00	7381	11107	119367	6.18	9.30
2000-01	8664	12575	130129	6.66	9.66
2001-02	8905	13358	131281	6.78	10.18
2002-03	10200	14787	138145	7.38	10.70
2003-04	11757	16534	153997	7.63	10.74
2004-05	13907	20167	174804	7.96	11.54
2005-06	16615	24273	194528	8.54	12.48
2006-07	19217	28577	214187	8.97	13.34

04-05: Revised Estimates, 05-06: Quick Estimates, 06-07: Advanced Estimates

Source: Directorate of Economics and Statistics, Chennai-6 and RBI Bulletin.

29.STATEWISE SALES TAX AND STATE 'S OWN TAX REVENUE

(Rs.In Crores)

State	Year	GST	Grow th rate	CST	Grow th rate	Oth- ers	Total Sales Tax	Grow th rate	State's O.T.R	Gro w th rate	% of Total Sales Tax to O.T.R
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.Tamil Nadu	2004-05	11462	17.08	1495	26.05	950	13907	18.29	20167	21.97	68.96
	2005-06	13658	19.16	1799	20.33	1158	16615	19.47	24273	20.36	68.45
	2006-07	15706	14.99	2033	13.01	1478	19217	15.66	28577	17.73	67.25
2.Andhra Pradesh	2004-05	9969	19.00	1052	33.00	20	11041	20.18	16255	17.74	67.92
	2005-06	11382	14.17	1305	24.05	19	12706	15.08	19783	21.70	64.23
	2006-07	14032	23.28	1391	6.59	42	15465	21.71	23668	19.64	65.34

(contd.)

Table.29.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3.Karnataka	2004-05	7536	31.20	1164	28.62	-	8700	30.85	16072	27.86	54.13
	2005-06	9227	22.44	1567	34.62	-	10794	24.07	19505	21.36	55.34
	2006-07	10564	14.49	1866	19.08	-	12430	15.16	22534	15.53	55.16
4.Kerala	2004-05	6183	18.58	361	-48.43	157	6701	11.85	8964	10.82	74.75
	2005-06	3574	-42.20	342	-5.26	3365	7281	8.66	10255	14.40	71.00
	2006-07	4005	12.06	443	29.53	3682	8130	11.66	11663	13.73	69.71
5.Gujarat	2004-05	5224	16.87	1607	15.03	1478	8309	15.89	12958	15.98	64.12
	2005-06	6297	20.54	1900	18.23	1803	10000	20.35	15142	16.85	66.04
	2006-07	6890	9.42	2104	10.74	1906	10900	9.00	16244	7.28	67.10

(contd.)

Table.29.(contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
6.Maha- rastra	2004-05	11371	25.70	2417	2.33	5029	18817	22.78	30606	21.64	61.48
	2005-06	13871	21.99	2600	7.57	6166	22637	20.30	37537	22.65	60.31
	2006-07	16613	19.77	2750	5.77	6952	26315	16.25	41454	10.44	63.48
7.Punjab	2004-05	2899	9.40	479	27.39	438	3816	15.36	6945	13.00	54.95
	2005-06	3743	29.11	757	58.04	-	4500	17.92	8608	23.95	52.28
	2006-07	4520	20.76	862	13.87	-	5382	19.60	9811	13.98	54.86
8.West Bengal	2004-05	5053	19.03	630	13.72	33	5716	18.32	9924	13.18	57.60
	2005-06	5776	14.31	720	14.29	12	6508	13.86	11116	12.01	58.55
	2006-07	6789	17.54	820	13.89	13	7622	17.12	12727	14.49	59.89

O.T.R. - Own Tax Revenue

2004-05 – Accounts, 2005-06 – Revised Estimates, 2006-07 Budget Estimates

Source : RBI Bulletin - State Finances 2006-07

30. SALES TAX AND NET STATE DOMESTIC PRODUCT (NSDP)

Sl. No	State	Sales Tax			NSDP (At Current Prices)			% of Sales Tax to NSDP		
		03-04	04-05	05-06	03-04	04-05	05-06	03-04	04-05	05-06
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Andhra Pradesh	9187	11041	12706	166953	183123	201312	5.50	6.03	6.31
2	Gujarat	7170	8309	10000	140937	152516	N.A	5.09	5.45	--
3	Karnataka	6649	8700	10794	115834	132198	N.A	5.74	6.58	--
4	Kerala	5991	6701	7281	80116	89452	N.A	7.48	7.49	--
5	Maharashtra	15326	18817	22637	290410	328451	N.A	5.28	5.73	--
6	Punjab	3308	3816	4500	72284	79010	N.A	4.58	4.83	--
7	Tamil Nadu	11757	13907	16615	153997	174804	194528	7.63	7.96	8.54
8	West Bengal	4831	5716	6508	170482	189489	N.A	2.83	3.02	--

NA: Not Available

03-04 : Revised Estimates

04-05 : Quick Estimates

05-06 : Advanced Estimates

Source : Directorate of Economics and Statistics, Chennai - 6.

31. TERRITORIAL JURISDICTION IN 2006-07

Division : CHENNAI (North) No.Of Zones : 3, No.of Assessment Circles : 22(Includes 1 FTAC -III)

CT Districts / Zones	Zone – I	Zone - II	Zone – III
Assessment Circles	Harbour – I	Loansquare - I	Evening Bazaar
	Harbour – II	Loansquare - II	Rattan Bazaar
	Harbour – III	Godown Street	Park Town – I
	Harbour – IV	Kothawalchavadi	Park Town – II
	Harbour – V	Sowcarpet - I	Moore Market (North)
	Esplanade – I	Sowcarpet - II	Moore Market (South)
	Esplanade – II	Sowcarpet - III	Peddunaickenpet (South)

Division : CHENNAI (South) No.Of Zones : 3, No.of Assessment Circles : 26 (Includes 1 FTAC -IV)

CT Districts / Zones	Zone – VII	Zone - X	Kancheepuram
Assessment Circles	Adayar – I	Ambattur	Chengalpattu
	Adayar – II	Ashok Nagar	Kancheepuram (North)
	Alandur	Avadi	Kancheepuram (South)
	Guindy	Korattur	Maduranthagam
	Tambaram – I	Koyambedu	Ponneri
	Tambaram – II	Porur	Sriperumbudur
	Tiruvanmiyur	Saligramam	Tiruttani
	Velachery	Villivakkam	Tiruvallur
	Saidapet		

(contd.)

Table.31.(contd.)

Division : CHENNAI (East) No.Of Zones : 3, No.of Assessment Circles : 23 (Includes 1 FTAC- I)			
CT Districts / Zones	Zone – V	Zone - VI	Zone – IX
Assessment Circles	Annasalai – I	Royapettah - I	Peddunaickenpet (North)
	Annasalai – II	Royapettah - II	Vallalar Nagar
	Annasalai – III	Alwarpet	Royapuram
	Chintadripet	Ice House	Tondaiarpeta
	Triplicane – I	Luz	Washermentpet – I
	Triplicane – II	Mandaveli	Washermentpet – II
	Chepauk	Mylapore	Mannady (East)
			Mannady (West)
Division : CHENNAI (Central) No.Of Zones: 3, No.of Assessment Circles : 22 (Includes 1 FTAC-II)			
CT Districts / Zones	Zone – IV	Zone - VIII	Zone – XI
Assessment Circles	Nungambakkam	Ayyanavaram	Valluvar Kottam
	Egmore – I	Amainthakarai	Vadapalani – I
	Egmore – II	Kilpauk	Vadapalani – II
	Purasawalkam	Manali	T.Nagar (North)
	Vepery	Tiruvotriyur	T.Nagar (South)
	Periamet	Perambur - I	T.Nagar (East)
	Choolai	Perambur - II	Nandhanam

(contd.)

Table.31.(contd.)

Division : TIRUCHY		No.of CT Districts : 5			No.of Assessment Circles : 41	
CT Districts	Tiruchy	Karur	Thanjavur	Kumbakonam	Pudukkottai	
Assessment Circles	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	Pattukottai – I	
	Mailamchandai - II	Jayamkondam	Tiruthurai - poondi	Mayiladuthurai - I	Pattukottai – II	
	Palakkarai - I	Ariyalur	Tiruvarur	Mayiladuthurai - II		
	Palakkarai - II	Thuraiyur	Nagapattinam	Sirkali		
	Tiruverumbur	Musiri		Nannilam		
	Srirangam	Kulithalai				
	Lalgudi	Manapparai				
	Woraiyur					

(contd.)

Table.31.(contd.)

Division : VELLORE		No.of CT Districts : 4		No.of Assessment Circles : 30	
CT Districts	Vellore	Thiruvannamalai	Cuddalore	Villupuram	
Assessment Circles	Vellore (North)	Tiruvannamalai - I	Cuddalore (Town)	Villupuram – I	
	Vellore (South)	Tiruvannamalai - 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				

(contd.)

Table.31.(contd.)

Division : MADURAI		No.of CT Districts : 4		No.of Assessment Circles : 38	
CT Districts	Madurai (East)	Madurai (West)	Dindigul	Sivagangai	
Assessment Circles	West Tower Street	Theni – I	Dindigul – I	Tirupathur	
	Kamarajar Salai	Theni – II	Dindigul - II	Karaikudi	
	South Avani Moola St.	Periyakulam	Dindigul - III	Devakottai	
	Vengalakadai Street	Bodinayakanoor	Dindigul - IV	Sivagangai	
	Thallakulam	Uthamapalayam	Dindigul - V	Paramakudi	
	Chokkikulam	Thirumangalam	Dindigul (Rural)	Ramanathapuram	
	Tamil Sangam Road	West Veli Street	Palani - I	Mudukulathur	
	Chitrakara Street	Mahal	Palani - II		
	Nethaji Road	Madurai Rural (South)	Nilakottai		
	Munichalai Road	Thiruparankundram	Kodaikanal		
	Melur				

(contd.)

Table.31.(contd.)

Division : TIRUNELVELI		No.of CT Districts : 5			No.of Assessment Circles : 33	
CT Districts	Tirunelveli	Nagercoil	Tuticorin	Sivakasi	Virudhunagar	
Assessment Circles	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					

(contd.)

Table.31.(contd.)

Division : COIMBATORE No.of CT Districts : 6 , No.of Assessment Circles : 47 (Includes 2 FTACs)

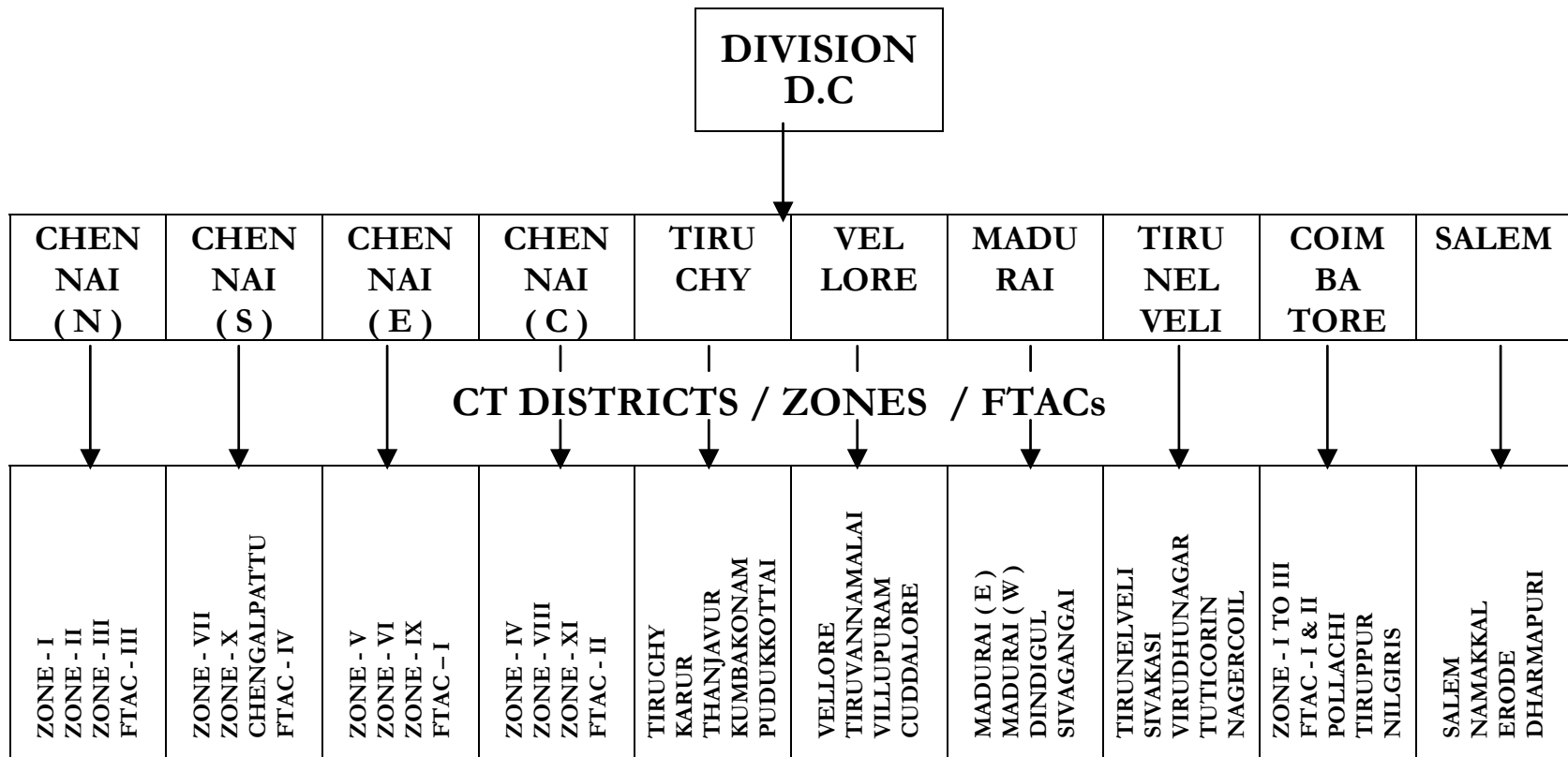
CT Districts / Zones	Zone - I	Zone - II	Zone - III	Pollachi	Tiruppur	Nilgiri's
Assessment Circles	R.G.Street	Ramnagar	Pappanaicken Palayam	Pollachi (East)	Tirupur (North)	Udagamandalam (South)
	Oppanakara Street	R.S.Puram (East)	Dr.Nanjappa Road	Pollachi (West)	Tirupur (Central - I)	Udagamandalam (North)
	N.H.Road	R.S.Puram (West)	Gandhipuram	Pollachi (Rural)	Tirupur (Central - II)	Kothagiri
	B.B.Street	Mettupalayam Road	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	Mettupalayam	Peelamedu (North)		Tirupur (Bazaar)	
	Pothanur	Velandipalayam	Avinashi		Tirupur (Rural)	
	Perur				Palladam	

(contd.)

Table.31.(contd.)

Division : SALEM		No.of CT Districts : 4		No.of Assessment Circles : 41	
CT Districts	Salem	Namakkal	Erode	Dharmapuri	
Assessment Circles	Salem Town (North)	Namakkal (Town)	Park Road	Dharmapuri	
	Salem (South)	Namakkal (Rural)	Brough Road	Krishnagiri	
	Salem (West)	Tiruchengode (Town)	Nethaji Road	Harur	
	Salem (Bazaar)	Tiruchengode (Rural)	Mettur Road	Hosur (North)	
	Salem (Rural)	Athur (Town)	Erode (Rural)	Hosur (South)	
	Shevapat (North)	Athur (Rural)	Bhavani	Palacode	
	Shevapat (South)	Rasipuram	Perundurai		
	Leigh Bazaar	Sankagiri	Gobichettipalayam		
	Guhai	Omalur	Sathyamangalam		
	Annadhanapatti		Dharapuram		
	Suramangalam		Kangeyam		
	Arisipalayam		Chithode		
			Sathy Road		
			Periya Agraharam		

TERRITORIAL DIVISIONS OF COMMERCIAL TAXES DEPARTMENT



32. JURISDICTION OF ENFORCEMENT WINGS IN 2006-07

Joint / Deputy Commissioner (Enft)	Assistant Commissioner (Enforcement)	CT Districts / Zones Covered
(1)	(2)	(3)
Chennai - I	Chennai (North)	Zones I, II, and III
	Chennai (Central)	Zones - IV, VIII and XI
	CTO (CEW-I)	Entire Jurisdiction of JC (CT) Enft – I
Chennai - II	Chennai (South)	Zone - VII and X
	Kancheepuram	Uthokottai, Tiruttani
	Chennai (East)	Zone - V, VI and IX
Coimbatore	Coimbatore	Zone - I, II & III of Coimbatore CT District and Tiruppur, Pollachi the Nilgiris & FTAC – II & I.
	Pollachi (CTO)	Pollachi and Tiruppur
Trichy	Tiruchy	Tiruchy (Town), Karur, Kumbakonam, Thanjavur and Pudukkottai
	Villupuram	Vellore, Tiruvannamalai, Villupuram and Cuddalore
	Karur(C.T.O.)	Karur C.T. District
	Thanjavur (C.T.O.)	Thanjavur C.T. District

(contd.)

Table.32.(contd.)

(1)	(2)	(3)
Trichy	Pudukottai (C.T.O.)	Pudukottai C.T. District
	Cuddalore (C.T.O.)	Cuddalore & Villupuram C.T. District
	Cuddalore (Checkpost) (C.T.O.)	Cuddalore & Villupuram C.T. District
	Vellore (C.T.O.)	Vellore & Tiruvannamalai C.T. District
Madurai	Madurai	Madurai (East) and Madurai (west)
	Dindigul (C.T.O)	Dindigul
	Paramakudi, Karaikudi & Sivagangai (D.C.T.O)	Sivagangai
Tirunelveli	Tirunelveli	Tirunelveli, Tuticorin and Nagercoil
	Virudhunagar (C.T.O)	Sivakasi and Virudhunagar
	Nagercoil (C.T.O.)	Nagercoil
	Tuticorin (C.T.O.)	Tuticorin
Salem	Salem	Salem
	Erode (C.T.O)	Erode/Salem
	Namakkal (C.T.O)	Namakkal/Salem
	Hosur (CTO - Enft)	Dharmaputi / Salem

ENFORCEMENT WINGS IN COMMERCIAL TAXES DEPARTMENT

J.C / D.C



CHEN NAI - I	CHEN NAI - II	TRI CHY	MADU RAI	TIRU NEL VELI	COIM BA TORE	SAL EM
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ASST. COMMR.

CHEN NAI (N)	CHEN NAI (C)	CHEN NAI (S)	CHEN NAI (E)	KANCH EE PURAM	TRI- CHY	VILLU PU RAM	MADU- RAI	TIRU NEL VELI	COIM BA TORE	SALEM
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CT DISTRICTS / ZONES

ZONE - I ZONE - II ZONE -III	ZONE -IV ZONE -VIII ZONE -XI	ZONE -VII ZONE -X	ZONE -V ZONE -VI ZONE -IX	UTHUKOTTAI TIRUTTANI	TIRUCHY(TOWN) KARUR THANJAVUR KUMBAKONAM PUDUKKOTTAI	VELLORE TIRUVANNAMALAI VILLUPURAM CUDDALORE	MADURAI (E) MADURAI (W) DINDIGUL SIVAGANGAI	TIRUNELVELI TUTICORIN NAGERCOIL VIRUDHUNAGAR SIVAKASI	ZONE - I TO III POLLACHI TIRUPPUR THE NILGIRIS FTAC -i & ii	SALEM DHARMAPURI ERODE NAMAKKAL
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33. JURISDICTION FOR APPEALS IN 2006-07

Head Quarters	Designation / Constitution	Jurisdiction (Assessment Circles unless otherwise specified)
(1)	(2)	(3)
Kuralagam Annexe Chennai - 600 108	Appellate Assistant Commissioner (CT) - I, Chennai	Harbour - I to V, Esplanade - I & II, Rattan Bazaar, Park Town - I & II, Moore Market (North & South), Evening Bazaar, Pedunaickenpet (South).
- do -	Appellate Assistant Commissioner (CT) -II, Chennai	Sowcarpet - I to III, Godown Street, Kothavalchavadi, Loansquare - I & II, Tondaiarpur, Washermenpet - I & II, Royapuram, Vallalar Nagar, Mannady East & South, Pedunaickenpet(North), DCTO Group I to III.
- do -	Appellate Assistant Commissioner (CT) - III, Chennai	Periyamet, Veppery, Egmore - I & II, Nungambakkam, Choolai, Purasawalkam, Vadapalani - I & II, T.Nagar (North, South & East), Nandhanam and Valluvarcottam.
- do -	Appellate Assistant Commissioner (CT) - IV, Chennai	Annasalai - I to III, Chintadripet, Triplicane, Chepauk, Ice House, Alwarpet, Mylapore, Luz, Royapettah and Mandaveli.
C.T. Buildings, Collectorate Compound, Kancheepuram - 631 501.	Appellate Assistant Commissioner (CT) - V, at Kancheepuram (with the status quo of two days camp in Chennai for hearing of appeals)	Tambaram - I & II, Guindy, Adyar - I & II, Alandur, Thiruvannamiyur, Velachery, Saidapet, Chengalpattu, Kancheepuram (North), & (South), Madhuranthagam, Ponneri, Sriperumpudur, Tiruttani and Tiruvallur,

(contd.)

Table.33.(contd.)

(1)	(2)	(3)
Kuralagam Annexe Chennai - 600 108	Appellate Assistant Commissioner (CT) - VI, Chennai	Ayanavaram, Amainthakarai, Kilpauk, Sengundram, Thiruvotriyur, Avadi, Ashoknagar, Porur, Perambur - I&II, Saligramam, Koyambedu, Ambattur, Villivakkam, Korattur and Manali.
- do -	Appellate Assistant Commissioner (CT) - VII, Chennai	Back log cases from all Appellate Assistant Commissioners in Chennai city (Commercial Taxes)
4, Fort Round Rd, Vellore, 632 001.	Appellate Assistant Commissioner (CT), Vellore	All Assessment circles in Vellore and Tiruvannamalai C.T.Districts.
C.T.Buildings, Sub-Jail Road, Manjakuppam, Cuddalore. Pin Code 607 001.	Appellate Assistant Commissioner (CT), Cuddalore.	All Assessment circles in Cuddalore and Villupuram C.T.Districts, Sirkali, Mayiladuthurai - I & II and Nannilam in Kumbakonam C.T.Districts
Collectorate Compound, Contonment, Tiruchirapalli	Appellate Assistant Commissioner (CT), Trichirapalli.	All Assessment circles in Trichy and Karur C.T.Districts.

(contd.)

Table.33.(contd.)

(1)	(2)	(3)
20 / 3, Sachidananda Moopnar Road, Thanjavur, 613 001.	Appellate Assistant 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, Pattukottai - I & II in Pudukottai C.T.Districts.
C.T.Buildings, Dr.S.V.K.S. Thangaraj Salai, Madurai-625 020.	Appellate Assistant 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.
C.T.Buildings, Dr.S.V.K.S. Thangaraj Salai, Madurai-625 020.	Appellate Assistant Commissioner (CT), Madurai (South).	Melaveliveedhi, Kamarajar Salai, South Avani Moola street, Chithrakara street, Thirumangalam, Mahal Assessment Circle, Munisalai Road assessment Circle, Theni-I&II, Bodinayakanur, Uthamapalayam, Periyakulam, Thiruparangundram and Madurai (Rural & South) Circle.
C.T.Buildings, Madurai Road, Virudhunagar. 626 001.	Appellate Assistant 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 I & II

(contd.)

Table.33.(contd.)

(1)	(2)	(3)
C.T.Buildings, Ist Floor, Reserve Line Road, Palayamkottai, Tirunelveli-627002.	Appellate Assistant Commissioner (CT), Tirunelveli	All Assessment circles in Tirunelveli, Kanniyakumari and Tuticorin C.T.Districts.
C.T.Buildings, Balasundaram Chettiar Road, Coimbatore. 641 018.	Appellate Assistant 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.
C.T.Buildings, Balasundaram Chettiar Road, Coimbatore. 40, Poongundranar St,Karungalpalaya m Erode. 638 001.	Appellate Assistant 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.
	Appellate Assistant Commissioner (CT), Erode.	Erode (North), (South), (Central), (West), & (Rural) Chithode at Erode, Perundurair, Bhavani, Gopichettipalayam, Sathyamangalam, Dharapuram, Kangeyam, Tiruchengodu (Town) and (Rural) and Sankari Assessment Circles.

(contd.)

Table.33.(contd.)

(1)	(2)	(3)
C.T.Buildings, Palghat Road, Pollachi - 642001.	Appellate Assistant Commissioner (CT), Pollachi.	All Assessment circles in Pollachi & Tiruppur C.T.Districts.
C.T.Buildings, Fort Main Road, Anna Salai, Salem - 636 001.	Appellate Assistant Commissioner (CT), Salem.	All Assessment circles in Salem, Namakkal (Except Sankari, Tiruchengode Town and Rural) and Dharmapuri C.T.Districts.
Wavoo Complex, 3 rd Floor, 191, N.S.C. Bose Road, Chennai - 1.	Deputy Commissioner (CT), Appeals, Chennai.	Appeals against Assessment from Fast Track Assessment Circles, Chennai.
C.T.Buildings, Dr.Balasundaram Chettiar Road, Coimbatore. 641 018.	Deputy Commissioner (CT), Appeals, Coimbatore.	Appeals against Assessment from Fast Track Assessment Circles, Coimbatore.

(contd.)

Table.33.(contd.)

(1)	(2)	(3)
II.SECOND APPEAL TO SALES TAX APPELLATE TRIBUNAL.		
Main Bench, II Floor, City Civil Court Buildings, High Court Compound, Chennai - 600 104.	1. Chairman - In the cadre of District Judge.	Chennai city, Revenue Districts of Chengalpattu, Thanjavur, Vellore and Cuddalore.
	2. Second Member - An Officer of the Indian Revenue Service (or) in the cadre of Deputy Commr. of Income -Tax (or) a Chartered Accountant having not less than 5 years practical experience and being a Member of the Institute of Chartered Accountant of India.	Appeals against the orders passed by the Appellate Assistant Commissioner (CT) IV, VI Chennai, Kancheepuram, Thanjavur, Vellore and Cuddalore Deputy Commissioner (CT) Appeals, Chennai.
	3. Departmental Member - In the cadre of Joint Commissioner (CT)	Revision of order against the order of DC (CT) Central, North, East and South.

(contd.)

Table.33.(contd.)

(1)	(2)	(3)
Addl. Bench, II Floor, City Civil Court Buildings, High Court Compound, Chennai - 600 104.	<ol style="list-style-type: none"> 1. Addl. Member - In the cadre of Deputy Commissioner (CT) 2. Addl. Judicial Member - In the cadre of Sub – Judge. 	Appeals against the orders passed by Appellate Assistant Commissioner (CT) I, II, III and VII in Chennai city.
Addl.Bench, Madurai, S.K.S. Thangaraj Salai, Madurai - 625 020.	<ol style="list-style-type: none"> 1. Addl. Member - In the cadre of Deputy Commissioner (CT) 2. Addl. Judicial Member - In the cadre of Sub – Judge. 	Appeals against the orders passed by Appellate Assistant Commissioner (CT) Trichy (Except Appeals relating to Karur CT District), Madurai (N) & (S), Virudhunagar, Tirunelveli.
Addl.Bench, Coimbatore, Balasundaram Chettiar Road, Jail Compound, Coimbatore. 641 018.	<ol style="list-style-type: none"> 1. Addl. Member - In the cadre of Deputy Commissioner (CT). 2. Addl. Judicial Member - In the cadre of Sub – Judge. 	Appeals against the orders passed by the Appellate Assistant Commissioner (CT) Coimbatore (Main) & (Addl) Trichy (Appeals relating to Karur CT District), Pollachi, Salem, Erode and DC (CT) Appeals, Coimbatore.

34.OFFICERS AND STAFF STRENGTH OF C.T. DEPARTMENT IN 2006-07

Sl.No (1)	Name of the Post (2)	Scale of Pay (Rs.) (3)	No.of Posts (4)
<u>OFFICERS</u>			
1.	Commissioner of Commercial Taxes (Above Supertime Scale)	I.A.S. Cadre	1
2.	Joint Commissioner (Admn) (Senior Scale)	I.A.S. Cadre	1
3.	Joint Commissioner (C.T)	15000 - 400 - 18600	6
4.	Deputy Commissioner (C.T) (Including 4 cadre posts)	12000 - 375 - 16500	30
5.	Deputy Commissioner (GS)	12000 - 375 - 16500	1
6.	Financial Advisor & Chief Accounts Officer	12000 - 375 - 16500	1
7.	Joint Director of Statistics	12000 - 375 - 16500	1
8.	Assistant Commissioner (GS)	10000 - 325 - 15200	1
9.	Assistant Commissioner (CT)	10000 - 325 - 15200	101
10.	System Analyst	10000 - 325 - 15200	1
11.	Programmer (ADS)	8000 - 275 - 13500	4
12.	Administrative Officer	8000 - 275 - 13500	6
13.	Commercial Tax Officer	8000 - 275 - 13500	354

(contd.)

Table.34.(contd.)

(1)	(2)	(3)	(4)
14.	Deputy Commercial Tax Officer	6500 - 200 - 10500	679
15.	Deputy Programmer	6500 - 200 - 10500	4
16.	Statistical Officer	6500 - 200 - 10500	1
17.	Junior Research Officer	6500 - 200 - 10500	10
18.	Assistant Commercial Tax Officer	5500 - 175 - 9000	1309
19.	Statistical Inspector	5500 - 175 - 9000	36
20.	TNMS /Superintendent	5700 - 175 - 9000	30
21.	Assistant Programmer	5500 - 175 - 9000	17
22.	Service Engineer	5500 - 175 - 9000	1
23.	Stenographer - Grade I	5300 - 150 - 8300	1
24.	Steno grapher - Grade II	5000- 150 - 8000	7
25.	Junior Draughtsman	4500 - 125 - 7000	1
26.	Assistant / Sales Tax Collection Inspector / Gujarathi Assistant / System Assistant	4000 – 100 - 6000	2448
27.	Stenographer - Grade III	4000 – 100 - 6000	127
28.	Assistant Statistical Investigator	4000 – 100 - 6000	2

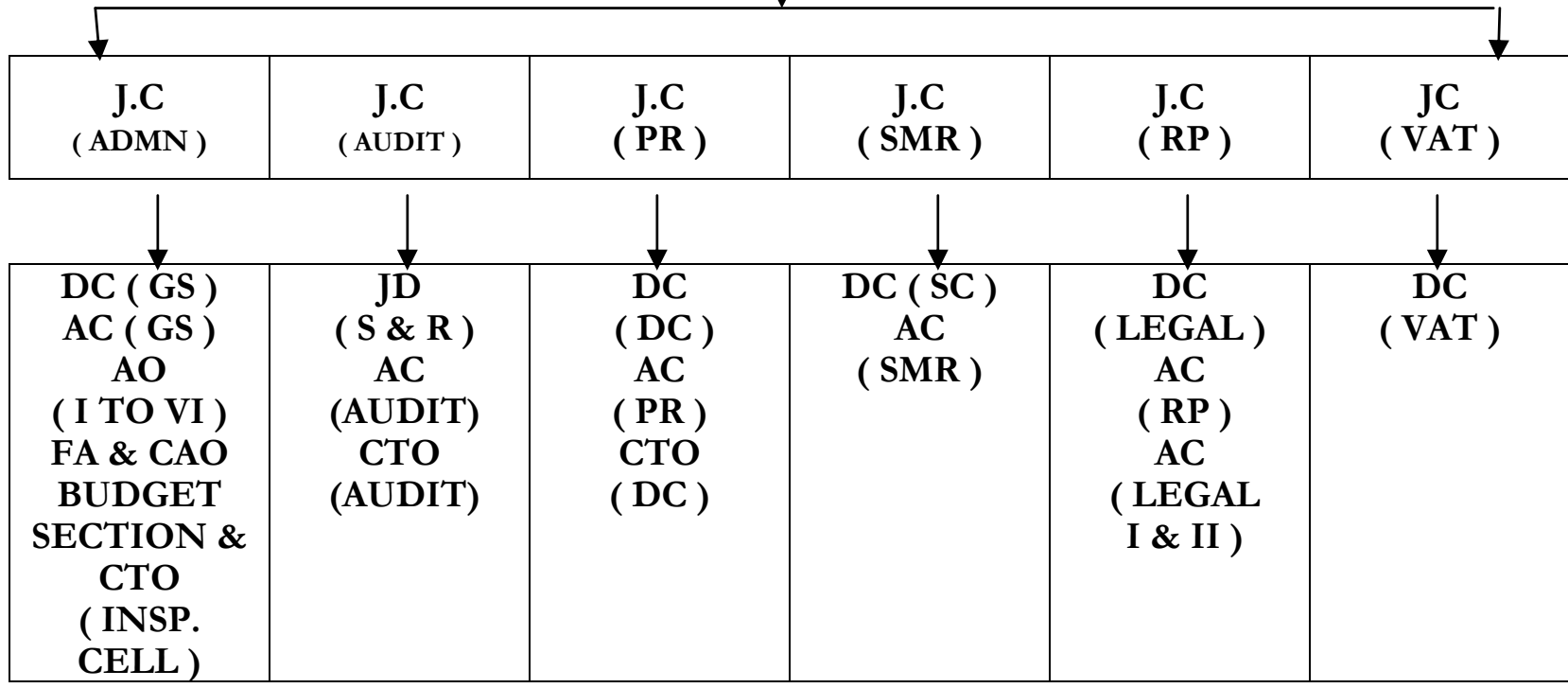
(contd.)

Table.34.(contd.)

(1)	(2)	(3)	(4)
29.	Junior Assistant	3200 – 85 - 4900	1407
30.	Typist / Junior Assistant cum Typist	3200 – 85 - 4900	652
31.	Service Assistant	3050-75-3950-80-4590	2
32.	Driv er	3200 – 85 - 4900	225
33.	Telephone Operator (Junior Assistant)	3200 – 85 - 4900	1
34.	Telephone Operator (RC)	2610-60-3150-65-3540	4
35	Record Clerk	2610-60-3150-65-3540	675
36.	Lift Operator	2610-60-3150-65-3540	11
37.	Office Assistant	2550 - 55 - 2660 – 60 - 3200	2172
38.	Duffedar	2550 - 55 - 2660 – 60 - 3200	2
39.	Gardener	2550 - 55 - 2660 – 60 - 3200	1
40.	Masalchi / Watchman /Watchman cum-Sweeper	2550 - 55 - 2660 - 60 – 3200	89
41.	Water carrier	2550 - 55 - 2660 - 60 – 3200	1
42.	Guard	2550 - 55 - 2660 – 60 – 3200	1
TOTAL			10424

HIERARCHY AT STATE HEAD QUARTERS

COMMR. OF
COMML. TAXES



35.OFFICERS OF THE COMMERCIAL TAXES DEPARTMENT IN 2006-07

Designation	Name of the Officer	Telephone No.		
		Direct	28546944 28572652	28530550
(1)	(2)	(3)	(4)	(5)
<u>HEAD QUARTERS</u>				
Commissioner of commercial Taxes	T. Jacob, I.A.S.,	28521744	21	406
<u>Joint Commissioner Administration (FAC)</u>				
Public Relation	S.Murugiah, I.A.S	28520891	22	311
Audit	R.Chandrakanthan	28548097	24	322
Suo Motu Revision	R.Rajagopal	28545122	28	351
Revision Petition	P.Ayyappan	28544690	23	277
VAT Cell	M.R.Thangiah	28415545	45	268
Chief Executive Officer (TWB)	G.Shanmugam	28514251	-	312
Deptl. Member, STAT, Chennai	Dr.K.Jeya Athithan	28441352	-	-
	P.S. Muthuveeru	-	-	-

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)	(5)
<u>DEPUTY COMMISSIONERS (CT) HEADQUARTERS</u>				
Financial Advisor & Chief Accounts Officer	M.Vedachalam	28510080	-	378
General Service	S.Subramanian	28551864	40	374
Joint Director of Statistics	B.Viswanathan	-	31	205
Special Cell	K.S.Segar	-	43	228
VAT Cell	S.Murugan	28514251	-	312
Legal-I	A.Sethuramalingam	28564920	27	-
Legal-II @ Madurai	R.Karunakaran	-	-	-
Director,CT Staff Training Institute	K.Sathiamoorthy	28290073	-	-
Computer System	J.ChandraKumar	28291082	-	-
State Representative STAT Chennai	R.Rajendran			
<u>ASSISTANT COMMISSIONERS (CT) : HEAD QUARTERS</u>				
Public Relation	J.Raghupathy	-	33	-
Suo Motu Revision	G.Subramanian	-	36	-
Legal – Chennai	D.Chandran	-	34	370
Legal -@ Madurai	C.Sivakumar	-	35	-
Audit Cell	N.Elangovan	-	37	254
Revision Petition	C.Bakthasironmani	-	38	-

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)	(5)
<u>ADMINISTRATIVE OFFICERS :</u>				
General Service - I	K. Rajamani	-	30	-
General Service - II	Vacant	-		-
General Service - III	K. Kothandaraman	-		-
General Service - IV	L. Omana	-		-
General Service - V	P. Raghunandan	-		-
General Service - VI	C. Durgabai	-		-
<u>JOINT COMMISSIONER (CT) TERRITORIAL</u>				
Chennai (North)	Sandhya Venugopal Sharma, I.A.S.,	28295551		28294396
<u>DEPUTY COMMISSIONERS (CT) TERRITORIAL</u>				
Chennai (South)	S.Jothi Ramalingam	28292849		28293074
Chennai (East)	B.Gnanasekar	-		28293476
Chennai (Central)	M.Mahalingam	28293847		28293841
Inter State Investigation Cell	R.Vayanaperumal	28293875		-
Tiruchy	E.Rathinasamy	0431-2412047		-
Vellore	S.Sivakumar	0416-2225947		2223947
Madurai	Dr.Rajaraman	0452-25329134		2650134
Tirunelveli	R.Baluchamy	0462-2561164		2560071
Coimbatore	P.Ekambaram,I.A.S.,	0422-2212849		-
Salem	G.Subramanian	0427-2211185		2214932

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)
<u>DEPUTY COMMISSIONERS (ENFORCEMENT) :</u>			
Chennai (Enforcement) - I	S.Murugiah,I.A.S.,	28291717	28293817
Chennai (Enforcement) - II	N.Manoharan	28291717	-
Tiruchy Enforcement)	U.Thiagarajan	0431-2410932	2462494
Coimbatore (Enforcement)	Anandrao Vishnu Patil,I.A.S.,	0422-2217050	2605658
Madurai (Enforcement)	T.Sekar	0452-2526459	0452-2683882
Tirunelveli (Enforcement)	S.Sukumaran	0462-2560071	0462-2330681
Salem (Enforcement)	R.Chandramohan	0427-2211185	2214932
<u>ASSISTANT COMMISSIONER (CT) - TERRITORIAL</u>			
ZONE - I Chennai (North)	K.Sivakozhudhu	-	28295695
ZONE - II Chennai (North)	K.Latha	-	28295153
ZONE - III Chennai (North)	V.Radha	-	28290349
FTAC - III Chennai (North)	P.Masilamani	-	28294568
ZONE - VII Chennai (South)	N.Narasimmal	-	28292778
ZONE - X Chennai (South)	K.Isaivani	-	28291177
Kancheepuram	K.Kanchana	-	04112-2237450
FTAC - IV Chennai (South)	K.S.Asraf Ali	-	28290227
ZONE - V Chennai (East)	P.Narayanan	-	28293998
ZONE - VI Chennai (East)	S.Natarajan	-	28291508
ZONE - IX Chennai (East)	S.Razea	-	28293419
FTAC - I Chennai (East)	J.Shanti Santish Kumari	-	28294758
ZONE- IV Chennai (Central)	R.K.Medhar Mydeen	-	28295376
ZONE-VIII Chennai(Central)	S.Kothandaraman	-	28292536

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)
ZONE - XI Chennai (Central)	S.Syed Alimohammed	-	28294347
FTAC - II Chennai (Central) - I	A.Krihnasamy	-	28293417
FTAC - II Chennai (Central) - II	C.Arumugam	-	28294866
Tiruchy (Town)	V.Arunachalam	-	0431-2462569
Karur	K. Kaliamoorthy	-	04362-235221
Thanjavur	V.Pechinathan	-	04324-274078
Kumbakonam	T.K.Venkatraman	-	0435-2430518
Pudukkottai	T.Umamaheswari	-	04322-221705
Vellore	M.Paulsamy	-	0416-2220840
Tiruvannamalai	Vacant	-	04175-223014
Cuddalore	K.Ganesan	-	04142-231752
Villupuram	R.Venkatesan	-	04146-222735
Madurai (East)	Vacant	-	0452-2629264
Madurai (West)	G.Krishnamoorthy	-	0452-2529181
Dindigul	K.Gnanasekaran	-	0451-2424431
Sivagangai	Vacant	-	04575-240573
Tirunelveli	S.Thangavelu	-	0462-2560295
Nagercoil	K.Desikan	-	04652-230196
Tuticorin	A. Deivanayagam	-	0461-2321086
Virudhunagar	Vacant	-	04562-243778
Sivakasi	D.Vijayamma	-	04562-224902

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)
Zone - I (Coimbatore)	A. Jeyasingh	-	0422-2217646
Zone - II (Coimbatore)	C. Palani	-	0422-2217660
Zone - III (Coimbatore)	K. Munusamy	-	0422-2215534
FTAC - I (Coimbatore)	C. Sachidhanandam	-	0422-2214346
FTAC - II (Coimbatore)	D. Sugumaran	-	0422-2213567
Pollachi	S. Gnanakumar	-	04259-230985
Tiruppur	M. Marimuthu	-	0421-2224141
The Nilgiris	G. Samidurai	-	0423-2443983
Salem	S.M. Saraswathi	-	0427-2211370
Namakkal	R. Damodharan	-	04286-220722
Erode	K. Vasantha	-	0424-2252318
Dharmapuri	B. Devendra Boopathy	-	04342-2230112
Enforcement, Chennai I (North)	L. Dheenadayalan	-	28293751
Enforcement, Chennai II (South)	R. Thumanivannan	-	28295603
Enforcement, Chennai II (East)	Vacant	-	28293281
Enforcement, Chennai I (Central)	G.R. Boopalarayan	-	28294076
Enforcement, Trichy	Vacant	-	0431-2462118
Enforcement, Villupuram	Vacant	-	04146-223008
Enforcement, Madurai	Vacant	-	0452-2525320
Enforcement, Tirunelveli	I Anbukumaran	-	0462-2560624
Enforcement, Coimbatore	P. Arumugam	0422-2218398	0422-2492823
Enforcement, Salem	Vacant	-	0427-2211170

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)
<u>ADMINISTRATIVE ASSISTANT COMMISSIONERS :</u>			
Chennai (North)	M. Krishnan	-	28278396
Chennai (South)	C. Muniaraj	-	28276729
Chennai (East)	Vacant	-	28229803
Chennai (Central)	Vacant	-	28273841
Tiruchy	Vacant	-	0431-2462047
Vellore	K. Sundaram	-	0416-2223947
Madurai	Vacant	-	0452-2650134
Tirunelveli	K. Mahalingam	-	0462-2572064
Coimbatore	G. Gulmohammed	-	0422-2216303
Salem	Vacant	-	0427-2210115
<u>COMMERCIAL TAXES STAFF TRAINING INSTITUTE :</u>			
Senior Lecturer - I	S. Abdul Basheer	-	28291060
Senior Lecturer - II	Vacant	-	28291060
<u>APPELLATE DEPUTY COMMISSIONER :</u>			
Chennai (Appeals)	N. Somasundram	-	25366042
Coimbatore (Appeals)	P. Murugaiyan		0422-2210852
<u>APPELLATE ASSISTANT COMMISSIONER :</u>			
Chennai - I	V. Thiraviam	-	25341212
Chennai - II	Vacant	-	25340389

(cond.)

Table.35.(contd.)

(1)	(2)	(3)	(4)
Chennai - III	M. Parameswaran	-	25340944
Chennai - IV	P. Devanathan	-	25342715
Kancheepuram (V)	A. Anbhazhagam	-	044-27239601
Chennai - VI	P.S. Jagaveeran	-	25341212
Chennai - VII	A. Servar Allam	-	25340944
Tiruchy	M. Mohan	-	0431-2465530
Thanjavur	S. Peer Mohammed	-	04362-236824
Vellore	P. Swamikkan	-	0416-2222023
Cuddalore	S.P. Asokan	-	04142-2321751
Madurai (North)	S. Elangovan	-	0452-2526465
Madurai (South)	V. Manicakam	-	0452-2527399
Tirunelveli	Vacant	-	0462-2560625
Virudhunagar	K. Abdul Razak	-	04562-243272
Coimbatore (Main)	Vacant	-	0422-2560625
Coimbatore (Additional)	G. Manivel	-	0422-2216306
Pollachi	R. Venkatesan	-	04529-224405
Salem	K. Sivaraman	-	0427-2211470
Erode	M. Mani	-	0424-2212882

(contd.)

Table.35.(contd.)

(1)	(2)	(3)	(4)
<u>SALES TAX APPELLATE TRIBUNAL :</u>			
<u>Additional Bench, Chennai</u>			
Secretary	-		
Additional Departmental Member	M. Sivaraj		
Additional Judicial Member	-		
<u>Additional Bench, Madurai</u>			
Secretary	K. Chandrasekaran	-	0452-2650890
Additional Departmental Member	-	-	0452-2650195
Additional Judicial Member	-	-	0452-2650195
<u>Additional Bench, Coimbatore.</u>			
Secretary	-	-	0422-2213571
Additional Departmental Member	R. Radhakrishnan	-	0422-2213571
Additional Judicial Member	--	-	0422-2213571
TAMILNADU TAXATION SPECIAL TRIBUNAL			
Chairman	-		
Departmental Member	Vacant		
Second Member	-		
Secretary	Vacant		
Additional Department Member	-		
Additional Judicial Member	-		
Special Officer-Sales Tax Deputation (TNCSC)	-		

Commercial Taxes Department Website: www.tnsalestax.com.