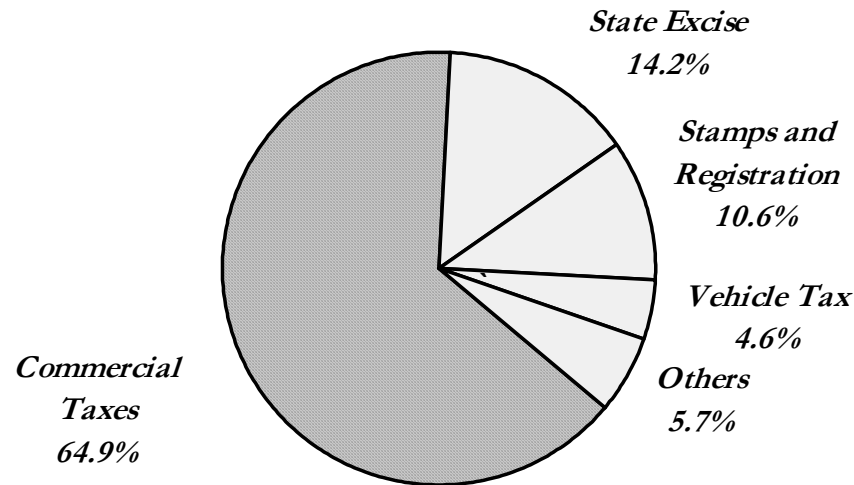




***COMMERCIAL TAXES DEPARTMENT  
AT A GLANCE  
2007-08***



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

*COMMERCIAL TAXES DEPARTMENT*

*AT A GLANCE*

*2007-08*

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

**1. ACTS ADMINISTERED BY THE COMMERCIAL TAXES DEPARTMENT - 2007-08**

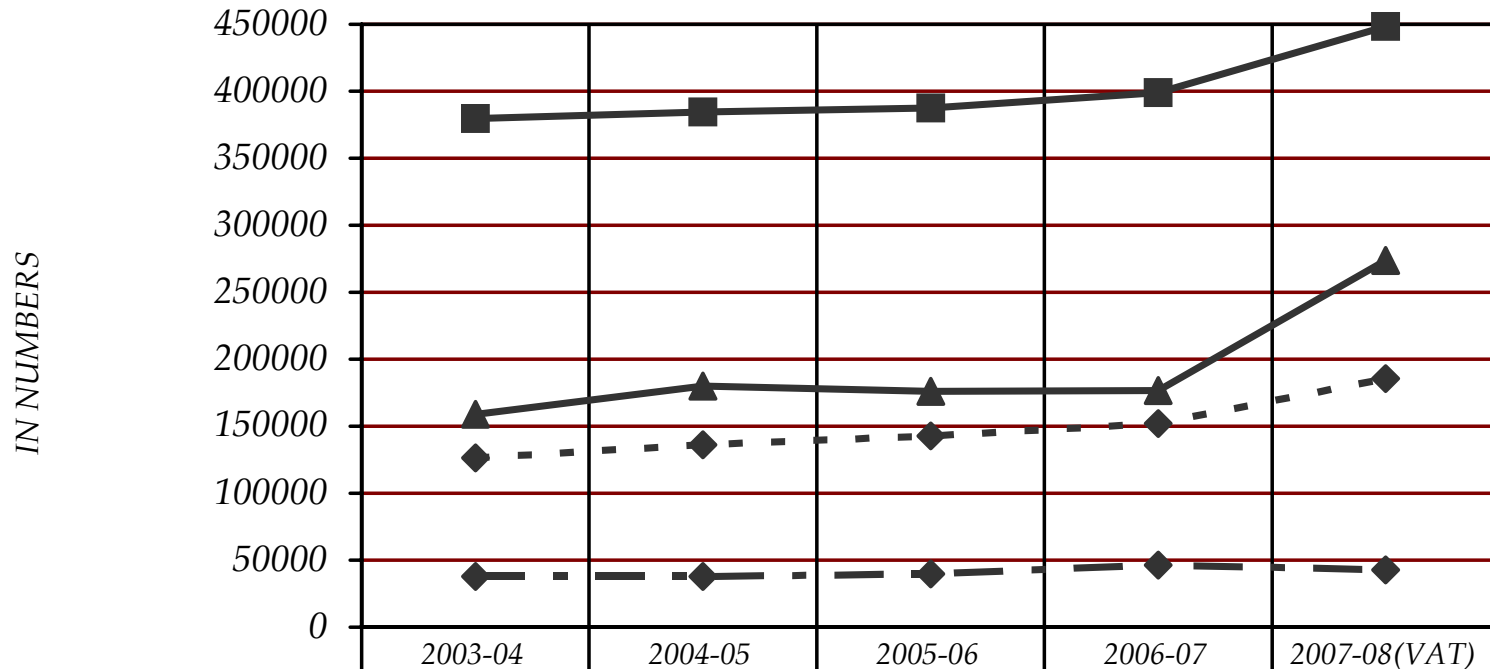
1. Tamilnadu General Sales Tax Act 1959
2. Tamilnadu Additional Sales Tax Act 1970
3. Central Sales Tax Act 1956
4. Tamilnadu Entertainment Tax Act 1939
5. Tamilnadu Advertisements Tax Act 1983.
6. Tamilnadu Betting Tax Act 1935
7. Tamilnadu Tax on Luxuries Act 1981
8. Tamilnadu Tax on Entry of Motor 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	2003-04		2004-05		2005-06		2006-07		2007-08	
	No.	%	No.	%	No.	%	No.	%	No.	%
<b><u>TNGST</u></b>									<b><u>VAT</u></b>	
Regd. Dealers	379756	100	384493	100	387527	100	399103	100	448395	100
Assessees	126181	33	136030	35	142601	37	151818	37	185473	41
Non - Assessees	253575	67	248463	65	244926	63	247285	63	262922	59
% increase over previous year		0.7		1.2		1.4		3.0		12.35
<b><u>CST</u></b>										
Regd. Dealers	158740	100	179895	100	176056	100	176554	100	273771	100
Assessees	37897	24	37917	21	39669	23	46393	23	42661	16
Non - Assessees	120843	76	141978	79	136387	77	130161	77	231110	84
% increase over previous year		20.0		13.3		-2.13		3.46		55.50

*REGISTERED DEALERS AND NUMBER OF ASSESSEES IN TAMIL NADU ( 2003-04 TO 2007-08 )*



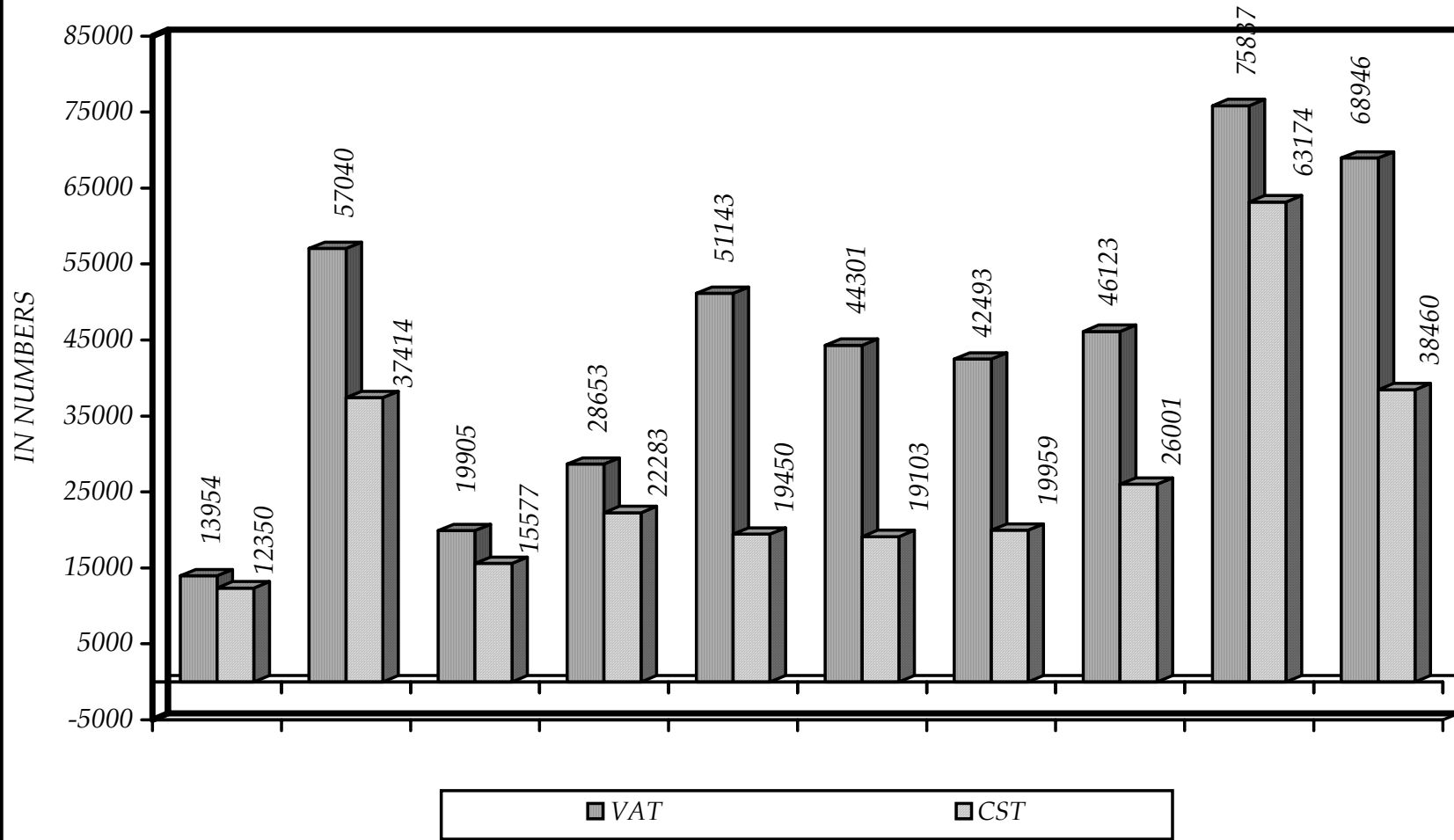
◆ - TNGST Assessesees	126181	136030	142601	151818	185473
■ - TNGST Registered Dealers	379756	384493	387527	399103	448395
◆ - CST Assessesees	37897	37917	39669	46393	42661
▲ - CST Registered Dealers	158740	179895	176056	176554	273771

### 3. DIVISIONWISE REGISTERED DEALERS IN 2007-08

(In No.)

Category	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore	Madurai	Tirunelveli	Coimbatore	Sallem	STATE
<b><u>VAT</u></b>											
Regd. Dealers	13954	57040	19905	28653	51143	44301	42493	46123	75837	68946	448395
Assessees	10660	28210	11826	17547	14188	10062	18663	15574	35426	23317	185473
Non-Assessees	3294	28830	8079	11106	36955	34239	23830	30549	40411	45629	262922
% to State	3.11	12.72	4.44	6.39	11.40	9.88	9.48	10.29	16.91	15.38	100.00
% of Assessees to Regd. dealers	76.39	49.46	59.41	61.24	27.74	22.71	43.92	33.77	46.71	33.82	41.36
<b><u>CST</u></b>											
Regd. Dealers	12350	37414	15577	22283	19450	19103	19959	26001	63174	38460	273771
Assessees	4297	8116	3498	4527	1462	931	2190	3613	10036	3991	42661
Non-Assessees	8053	29298	12079	17756	17988	18172	17769	22388	53138	34469	231110
% to State	4.51	13.67	5.69	8.14	7.10	6.98	7.29	9.50	23.07	14.05	100.00
% of Assessees to Regd Dealers	34.79	21.69	22.46	20.32	7.52	4.87	10.97	13.90	15.89	10.38	15.58

***DIVISIONWISE REGISTERED DEALERS  
IN 2007-08 (VAT & CST)***



#### 4. STATE TAX REVENUE RECEIPTS

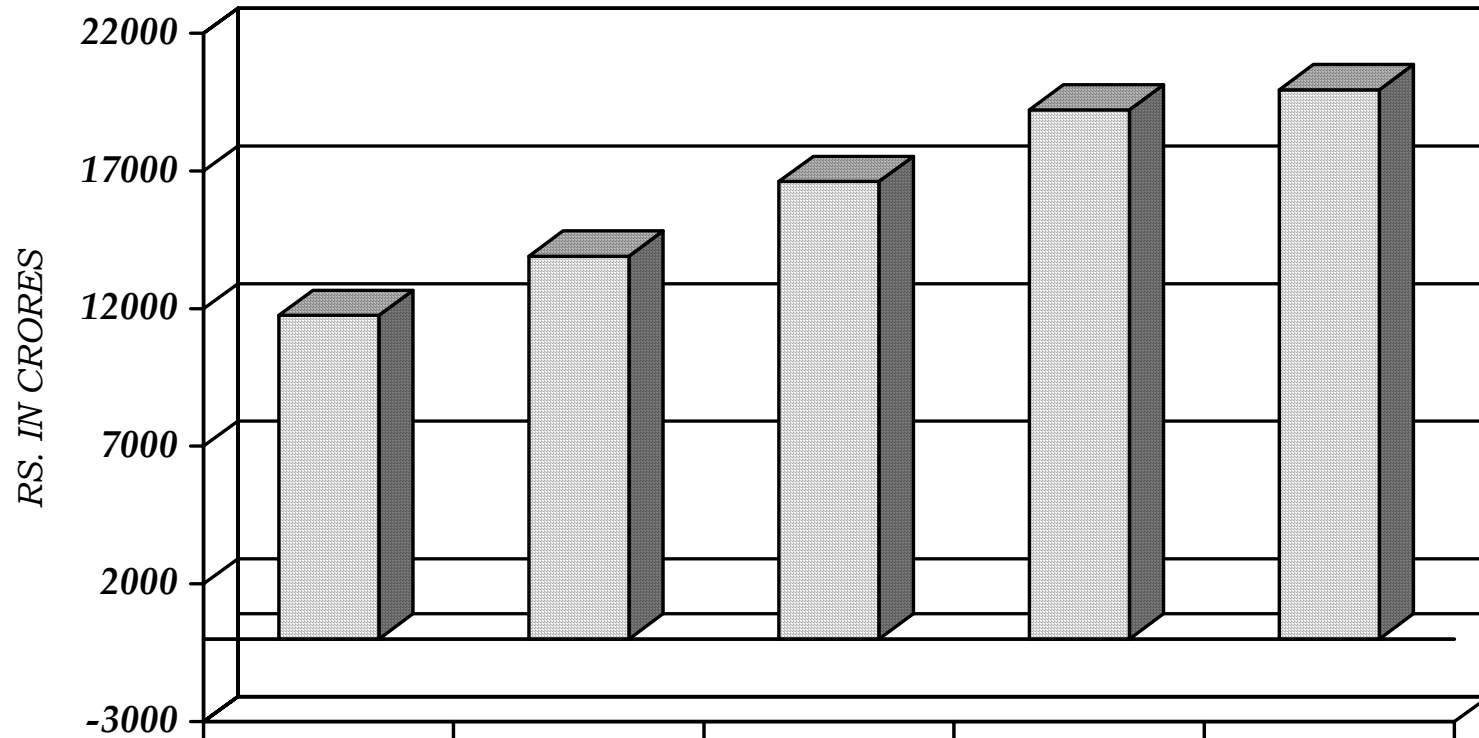
(Rs.In Crores)

Heads	2003-04	2004-05	2005-06	2006-07	2007-08	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>( i ) Commercial Taxes Department's Tax Revenue Receipts</b>						
Sales Tax Under TNGST	8596	10053	11876	11723	301	0.98
Additional Sales Tax	708	834	1081	999	9	0.03
Surcharge	67	50	104	-	-	-
Additional Surcharge	-	-	26	-	-	-
Others	39	40	52	72	16	0.05
Resale	245	286	345	330	2	0.01
Surcharge U / S 3 ( i )	112	158	113	223	1	-
<b>TNGST-Sub-Total</b>	<b>9767</b>	<b>11421</b>	<b>13597</b>	<b>13347</b>	<b>329</b>	<b>1.07</b>
VAT Revenue	-	-	-	2290	16473	53.55
Central Sales Tax	1186	1495	1799	2034	1744	5.67
Entertainment Tax	75	59	44	25	16	0.05
Betting Tax	5	5	6	6	6	0.02
Luxury Tax	63	78	92	128	160	0.52
Entry Tax	638	808	1016	1318	1125	3.66
TDS Collection	23	41	61	69	100	0.32
<b>( i ) All Taxes of CT Department</b>	<b>11757</b>	<b>13907</b>	<b>16615</b>	<b>19217</b>	<b>19953</b>	<b>64.86</b>
<b>% growth over previous year</b>	<b>15.3</b>	<b>18.3</b>	<b>19.5</b>	<b>15.7</b>	<b>3.83</b>	<b>-</b>

(contd)



**COMMERCIAL TAXES REVENUE RECEIPTS  
( ALL TAXES )  
2003-2004 TO 2007-08**



	2003-04	2004-05	2005-06	2006-07	2007-08
■ ALL TAXES	11757	13907	16615	19217	19953

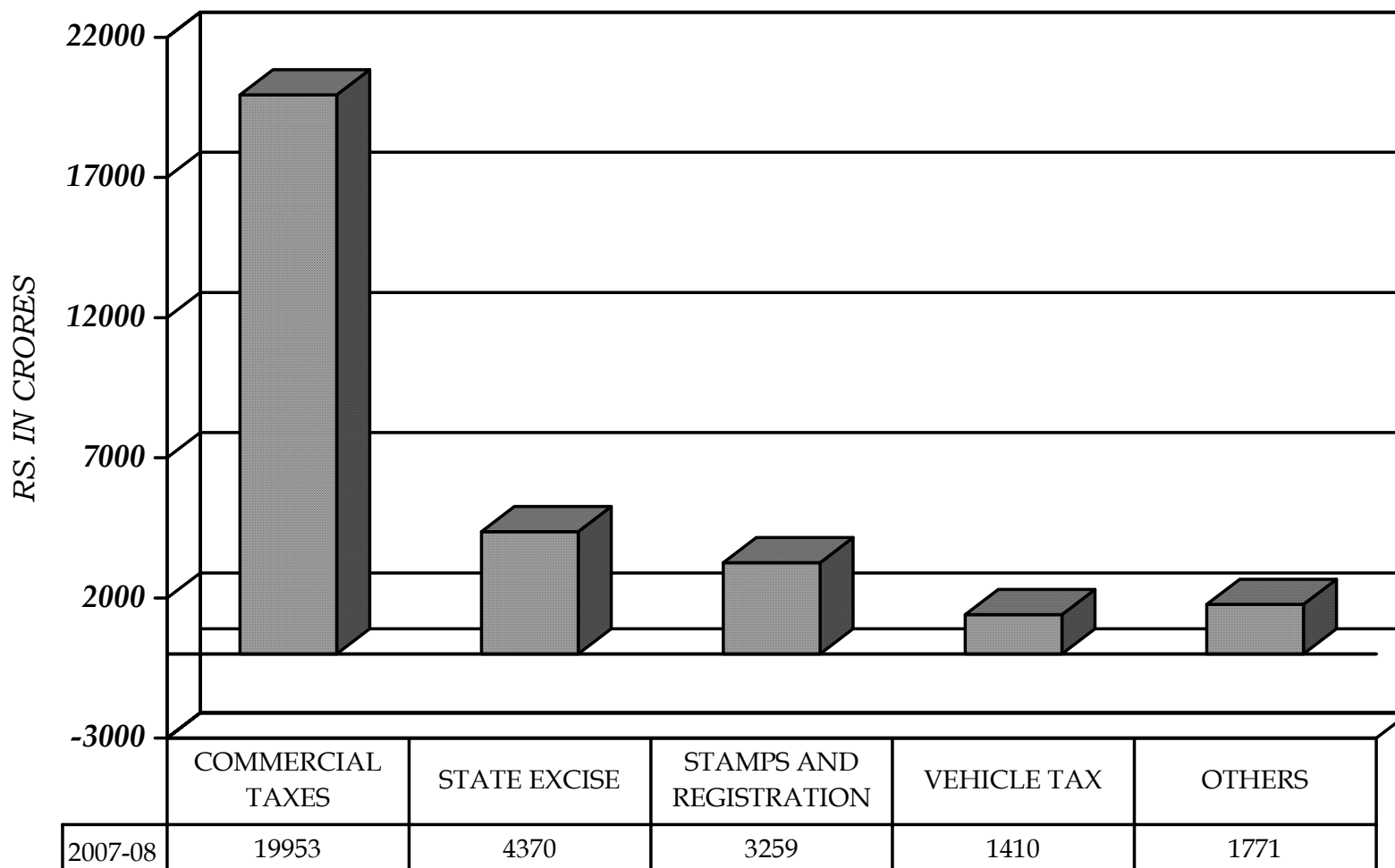
Table - 4 (contd.)

(Rs.In Crores)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>( ii ) Other Department's Tax Revenue Receipts</i>						
State Excise	1657	2549	3177	3800	4370	14.21
Stamps and Registration	1316	1604	2085	2720	3259	10.59
Vehicle Tax	934	1015	1125	1285	1410	4.58
Land Revenue	18	72	179	69	71	0.23
Agricultural Income Tax	1	1	-	-	-	-
Electricity Duties	228	243	95	250	250	0.81
Urban Land Revenue	12	12	12	16	17	0.06
Taxes on goods and passengers	611	764	985	1220	1433	4.66
<i>( ii ) All Taxes of other Departments</i>	<i>4777</i>	<i>6260</i>	<i>7658</i>	<i>9360</i>	<i>10810</i>	<i>35.14</i>
Total Tax Revenue ( i + ii )	16534	20167	24273	28577	30763	100.00
% growth over previous year	11.8	22.0	20.4	17.7	7.65	--

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

## STATE TAX REVENUE RECEIPTS 2007-08

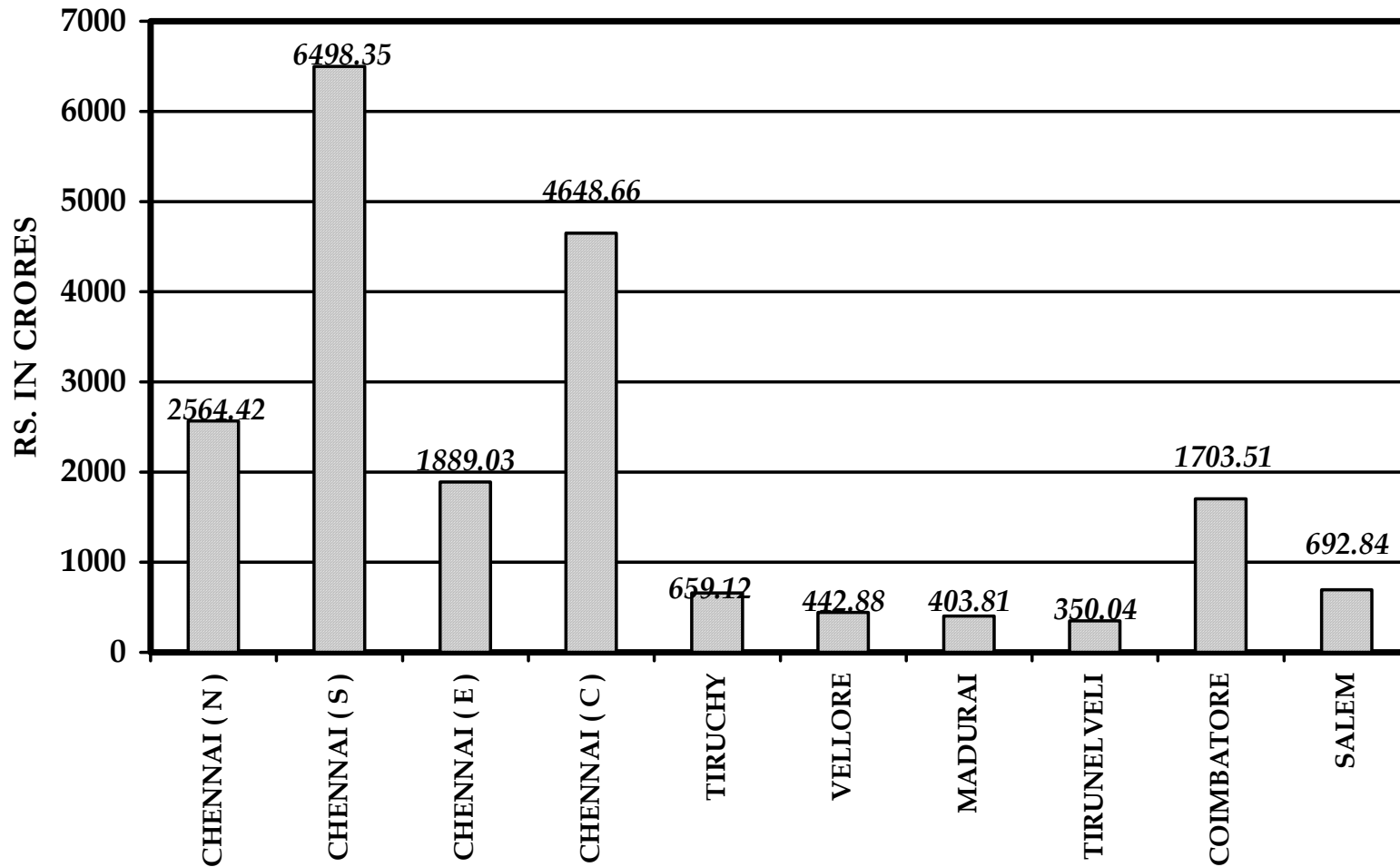


## 5. DIVISIONWISE REVENUE RECEIPTS UNDER ALL ACTS IN CT 2007-08

(Rs.In Crores)

Type of Tax	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore	Madurai	Tirunelveli	Coimbatore	Salem	STATE	%
VAT-Goods	614.83	1889.67	1068.32	2054.46	367.58	111.95	226.96	236.49	759.70	460.55	7790.51	39.05
NON-VAT-Goods	1782.36	3800.58	374.90	1895.19	8.85	260.32	2.69	0.02	526.17	17.11	8668.19	43.44
Others	0.10	3.49	0.35	0.61	0.50	1.14	4.87	0.43	1.17	1.12	13.78	0.07
VAT Revenue	2397.29	5693.74	1443.57	3950.26	376.93	373.41	234.52	236.94	1287.04	478.78	16472.48	82.56
TNGST Revenue	30.85	50.22	24.88	51.45	17.24	13.90	23.52	16.53	66.18	34.22	328.99	1.65
Central Sales Tax	127.81	541.66	200.95	239.62	225.97	13.79	40.90	55.96	187.54	109.21	1743.41	8.74
Et. Tax	0.06	2.87	4.47	1.79	0.98	0.41	0.79	1.00	2.97	1.01	16.35	0.08
Betting Tax	-	6.21	-	-	-	-	-	-	0.14	-	6.35	0.03
Luxury Tax	0.54	35.54	32.60	59.79	4.98	1.25	7.68	1.88	13.22	2.25	159.73	0.80
Entry -Goods	2.50	16.75	15.97	25.92	1.01	0.65	1.59	1.09	6.10	2.41	73.99	0.37
Entry -Vehicles	5.37	151.36	166.59	319.83	32.01	39.47	94.81	36.64	140.32	64.96	1051.36	5.27
Entry Tax – Total	7.87	168.11	182.56	345.75	33.02	40.12	96.40	37.73	146.42	67.37	1125.35	5.64
TDS Collection	-	-	-	-	-	-	-	-	-	-	99.93	0.50
All Taxes of CT	2564.42	6498.35	1889.03	4648.66	659.12	442.88	403.81	350.04	1703.51	692.84	19952.59	100.00

***DIVISIONWISE REVENUE RECEIPTS  
UNDER ALL ACTS IN CT 2007-08***



## 6. VAT GOODS & NON-VAT GOODS REVENUE RECEIPTS – 2007-08

(Rs . In Crores)

MONTH	VAT GOODS			NON-VAT GOODS			TOTAL		
	2006	2007	G.R. %	2006	2007	G.R. %	2006	2007	G.R. %
April	616.23	532.89	-13.52	653.03	709.63	8.67	1269.26	1242.52	-2.11
May	616.03	601.43	-2.37	617.36	691.38	11.99	1233.39	1292.81	4.82
June	621.89	635.53	2.19	651.82	732.15	12.32	1273.71	1367.68	7.38
July	657.40	632.40	-3.80	634.42	741.65	16.90	1291.82	1374.05	6.37
August	645.97	647.92	0.30	675.48	732.43	8.43	1321.45	1380.35	4.46
September	652.23	651.64	-0.09	672.16	717.44	6.74	1324.39	1369.08	3.37
October	673.84	653.81	-2.97	682.69	716.64	4.97	1356.53	1370.45	1.03
November	653.97	646.60	-1.13	634.92	702.81	10.69	1288.89	1349.41	4.70
December	660.44	618.12	-6.41	604.31	705.37	16.72	1264.89	1323.49	4.64
MONTH	VAT GOODS			NON-VAT GOODS			TOTAL		
	2007	2008	G.R. %	2007	2008	G.R. %	2007	2008	G.R. %
January	690.86	692.72	0.27	654.72	722.25	10.31	1345.58	1414.97	5.16
February	422.59	638.32	51.05	667.11	760.98	14.07	1089.70	1399.30	28.41
March	543.54	764.84	40.71	656.56	770.53	17.36	1200.10	1535.37	27.94
Total	7454.99	7716.22	3.50	7804.58	8703.26	11.51	15259.57	16419.48	7.60

## 7. VAT & CST LOSS COMPENSATION CLAIMED AND SANCTIONED

(Rs .In Crores )

PERIOD	VAT LOSS		CST LOSS	
	CLAIMED	SANCTIONED	CLAIMED	SANCTIONED
Jan-07 to Mar-07	1380.99	850.00	--	--
April-07 to June-07	942.94	440.00	140.22	105.53
July to Sep-07	1013.28	750.00	368.91	332.83
Oct-07 to Dec-07	1002.21	--	233.90	209.18
Jan-08 to Mar-08	1293.21	--	59.91	--
<b>TOTAL</b>	<b>5632.63</b>	<b>2040.00</b>	<b>802.94</b>	<b>647.54</b>

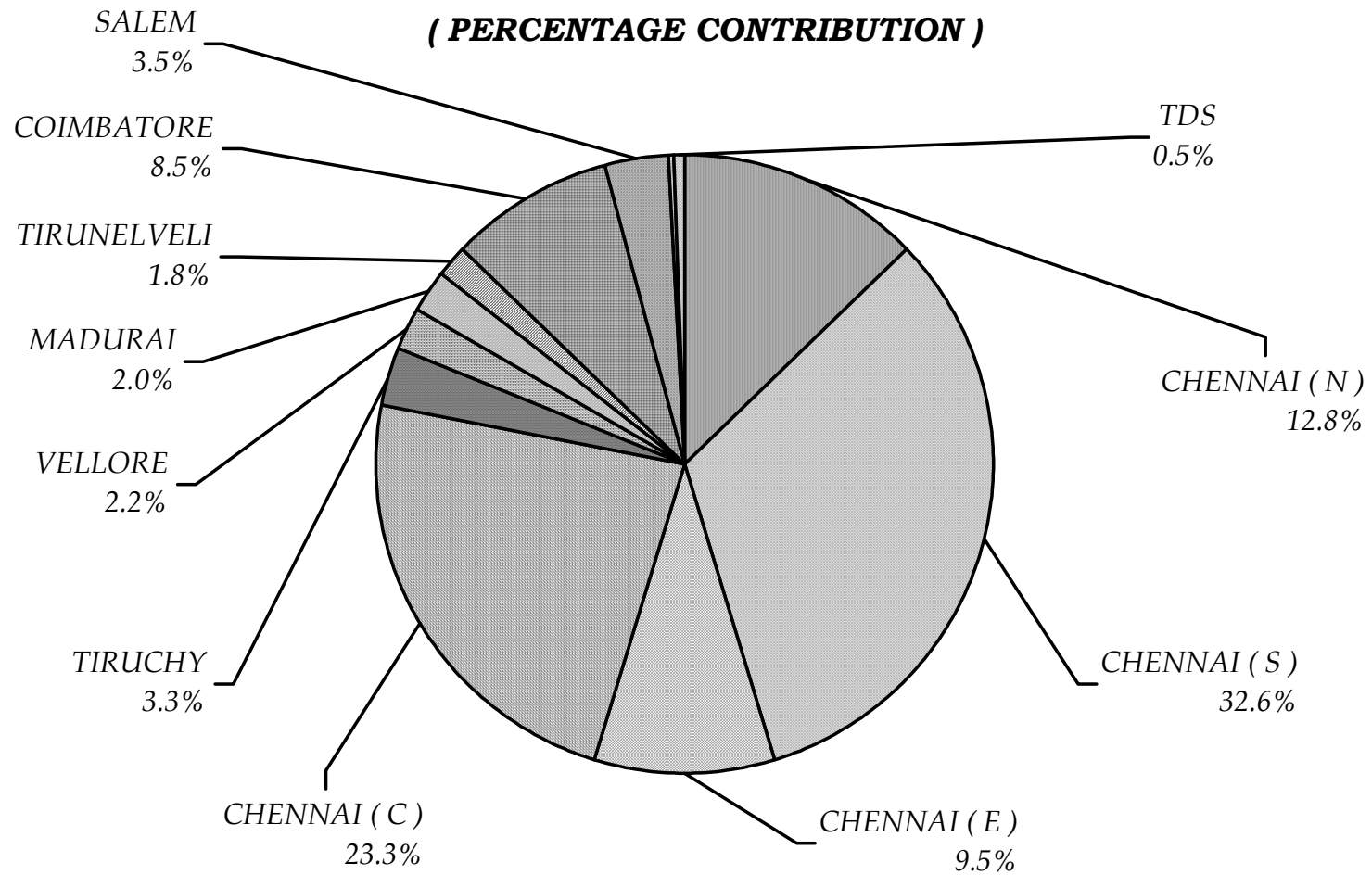
## 8. DIVISIONWISE TAX REVENUE RECEIPTS FOR VARIOUS YEARS

(Rs.In Crores)

CT Division	2003-04		2004-05		2005-06		2006-07		2007-08	
	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%
Chennai ( N )	1455	12.4	1622	11.7	1946	11.7	2301	12.0	2564	12.8
Chennai ( S )	3816	32.4	4522	32.5	5273	31.7	6180	32.1	6498	32.6
Chennai ( E )	1115	9.5	1344	9.7	1591	9.6	1952	10.1	1889	9.5
Chennai ( C )	2511	21.4	3100	22.3	3906	23.5	4358	22.7	4649	23.3
Tiruchy	349	3.0	429	3.1	524	3.2	596	3.1	659	3.3
Vellore	285	2.4	362	2.6	431	2.6	435	2.3	443	2.2
Madurai	308	2.6	349	2.5	394	2.4	448	2.3	404	2.0
Tirunelveli	341	2.9	367	2.6	380	2.3	379	2.0	350	1.8
Coimbatore	1054	9.0	1201	8.6	1453	8.7	1763	9.2	1704	8.5
Salem	500	4.2	570	4.1	656	3.9	736	3.8	693	3.5
TDS Collection	23	0.2	41	0.3	61	0.4	69	0.4	100	0.5
<b>STATE</b>	<b>11757</b>	<b>100.0</b>	<b>13907</b>	<b>100.0</b>	<b>16615</b>	<b>100.0</b>	<b>19217</b>	<b>100.0</b>	<b>19953</b>	<b>100.0</b>



**DIVISIONWISE TAX REVENUE RECEIPTS  
UNDER COMMERCIAL TAXES 2007-08  
( PERCENTAGE CONTRIBUTION )**



## 9. DIVISIONWISE ASSESSEES AND TAX REVENUE IN 2007-08

CT Divisions	VAT				CST			
	No.of Assessees	%	Tax Revenue (Rs.In crores)	%	No.of Assessees	%	Tax Revenue (Rs.In crores)	%
Chennai ( N )	10660	5.75	2397.29	14.47	4297	10.07	127.81	7.33
Chennai ( S )	28210	15.21	5693.74	34.36	8116	19.02	541.66	31.07
Chennai ( E )	11826	6.38	1443.57	8.71	3498	8.20	200.95	11.53
Chennai ( C )	17547	9.46	3950.26	23.84	4527	10.61	239.62	13.74
Tiruchy	14188	7.65	376.93	2.27	1462	3.43	225.97	12.96
Vellore	10062	5.42	373.41	2.25	931	2.18	13.79	0.79
Madurai	18663	10.06	234.52	1.41	2190	5.13	40.90	2.35
Tirunelveli	15574	8.40	236.94	1.43	3613	8.47	55.96	3.21
Coimbatore	35426	19.10	1287.04	7.77	10036	23.53	187.54	10.76
Salem	23317	12.57	478.78	2.89	3991	9.36	109.21	6.26
TDS Collection	-	-	99.93	0.60	-	-	-	-
<b>STATE</b>	<b>185473</b>	<b>100.00</b>	<b>16572.41</b>	<b>100.00</b>	<b>42661</b>	<b>100.00</b>	<b>1743.41</b>	<b>100.00</b>

**10. CT DISTRICT / ZONEWISE ASSESSEES AND  
TAX REVENUE UNDER VAT IN 2007-08**

Division	District / Zone	No.of Assesseees		Total Tax Revenue (Rs.In Crores)	
		2006-07	2007-08	2006-07	2007-08
(1)	(2)	(3)	(4)	(5)	(6)
CHENNAI ( N )	Zone - I	3688	3439	121.74	171.98
	Zone - II	4139	3532	57.73	72.98
	Zone - III	3838	3670	59.91	82.41
	FTAC - III	19	19	1611.09	2069.81
	Enft ( N )	--	--	0.90	0.11
	<b>TOTAL</b>		<b>11684</b>	<b>10660</b>	<b>1851.37</b>
CHENNAI ( S )	Zone - VII	9329	11850	373.94	437.67
	Zone - X	10677	11934	313.87	429.63
	Chengalpattu	3878	4408	188.25	318.37
	FTAC - IV	19	18	3615.28	4508.07
	Enft ( S )	--	--	0.86	--
	<b>TOTAL</b>		<b>23903</b>	<b>28210</b>	<b>4492.20</b>

(contd.)

**Table.10 (contd.)**

(1)	(2)	(3)	(4)	(5)	(6)
<b>CHENNAI ( E )</b>	<b>Zone - V</b>	3464	3217	250.69	269.69
	<b>Zone - VI</b>	4091	3855	278.99	362.33
	<b>Zone - 1X</b>	4734	4730	90.52	108.16
	<b>FTAC - I</b>	23	24	559.70	703.39
	<b>Enft ( E )</b>	-	-	-	--
	<b>TOTAL</b>	12312	11826	1179.90	1443.57
<b>CHENNAI ( C )</b>	<b>Zone - IV</b>	4060	4963	311.22	325.79
	<b>Zone - VIII</b>	6198	6550	214.39	523.66
	<b>Zone - XI</b>	6125	6000	376.41	436.27
	<b>FTAC - II</b>	34	34	2188.53	2664.54
	<b>Enft ( C )</b>	-	-	0.07	--
	<b>TOTAL</b>	16417	17547	3090.62	3950.26
<b>TIRUCHY</b>	<b>Tiruchy(Town )</b>	3670	3976	104.43	194.22
	<b>Karur</b>	2297	2601	98.70	124.20
	<b>Thanjavur</b>	2090	3124	19.55	20.11
	<b>Kumbakonam</b>	1908	1447	13.91	17.45
	<b>Pudukkottai</b>	1457	3040	16.94	20.95
	<b>TOTAL</b>	11422	14188	253.53	376.93

(contd.)

Table.10 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)
<b>VELLORE</b>	Vellore	3249	3501	55.98	47.26
	Tiruvannamalai	2249	2423	14.83	20.25
	Cuddalore	2310	2489	48.82	43.05
	Villupuram	1531	1649	206.99	262.85
	<b>TOTAL</b>	<b>9339</b>	<b>10062</b>	<b>326.62</b>	<b>373.41</b>
<b>MADURAI</b>	Madurai (East )	5383	7586	80.20	74.90
	Madurai (West )	3689	4939	100.40	85.09
	Dindigul	2322	2997	77.59	62.40
	Sivaganga	1903	3141	13.07	12.13
	<b>TOTAL</b>	<b>13297</b>	<b>18663</b>	<b>271.26</b>	<b>234.52</b>
<b>TIRUNELVELI</b>	Tirunelveli	3137	3805	70.81	82.95
	Nagercoil	2406	2686	22.10	22.33
	Tuticorin	2089	3639	40.79	39.81
	Virudhunagar	1763	1688	51.12	38.76
	Sivakasi	2467	3756	61.00	53.09
	<b>TOTAL</b>	<b>11862</b>	<b>15574</b>	<b>245.82</b>	<b>236.94</b>

(contd.)

**Table.10 (contd.)**

(1)	(2)	(3)	(4)	(5)	(6)
<b>COIMBATORE</b>	<b>Zone - I</b>	<b>6083</b>	<b>6820</b>	<b>530.05</b>	<b>699.18</b>
	<b>Zone - II</b>	<b>5301</b>	<b>6198</b>	<b>158.37</b>	<b>139.58</b>
	<b>Zone - III</b>	<b>6710</b>	<b>9848</b>	<b>152.57</b>	<b>171.77</b>
	<b>FTAC - I</b>	<b>15</b>	<b>15</b>	<b>81.54</b>	<b>43.65</b>
	<b>FTAC - II</b>	<b>17</b>	<b>17</b>	<b>89.96</b>	<b>40.09</b>
	<b>Pollachi</b>	<b>1625</b>	<b>1637</b>	<b>31.95</b>	<b>31.70</b>
	<b>Tiruppur</b>	<b>4351</b>	<b>9742</b>	<b>127.75</b>	<b>147.41</b>
	<b>The Nilgiris</b>	<b>1261</b>	<b>1149</b>	<b>9.69</b>	<b>13.66</b>
	<b>TOTAL</b>	<b>25363</b>	<b>35426</b>	<b>1181.88</b>	<b>1287.04</b>
<b>SALEM</b>	<b>Salem</b>	<b>4534</b>	<b>5693</b>	<b>98.02</b>	<b>107.40</b>
	<b>Namakkal</b>	<b>3675</b>	<b>5315</b>	<b>83.27</b>	<b>74.01</b>
	<b>Erode</b>	<b>5981</b>	<b>8591</b>	<b>94.65</b>	<b>105.75</b>
	<b>Dharmapuri</b>	<b>2029</b>	<b>3718</b>	<b>178.08</b>	<b>191.62</b>
	<b>TOTAL</b>	<b>16219</b>	<b>23317</b>	<b>454.02</b>	<b>478.78</b>
<b>TDS Collection</b>		<b>-</b>	<b>-</b>	<b>68.69</b>	<b>99.93</b>
<b>STATE - TOTAL</b>		<b>151818</b>	<b>185473</b>	<b>13415.91</b>	<b>16572.41</b>

## 11.DIVISIONWISE NUMBER OF ASSESSMENTS FINALISED

(In Number)

Division	2006-07				2007-08			
	Assessment		' O ' Cases		Assessment		' O ' Cases	
	Current	Arrear	Current	Arrear	Current	Arrear	Current	Arrear
Chennai ( N )	10232	2407	2265	277	8139	2387	268	452
Chennai ( S )	10820	5899	13694	6197	4237	6550	3865	5802
Chennai ( E )	8617	2961	4585	1844	2152	2896	418	1984
Chennai ( C )	9789	3215	6459	1795	4241	3313	988	4042
Tiruchy	10764	5374	25191	15880	9986	3383	9138	5103
Vellore	5933	2375	19062	6221	3136	2111	7952	5941
Madurai	9062	4841	17949	10586	225	3625	100	9276
Tirunelveli	6810	6858	14014	11067	2265	5030	1370	10414
Coimbatore	16257	11742	16966	15311	945	8361	1724	4574
Salem	10908	7002	25642	15855	2989	4231	4404	13226
<b>STATE</b>	<b>99192</b>	<b>52674</b>	<b>145827</b>	<b>85033</b>	<b>38315</b>	<b>41887</b>	<b>30227</b>	<b>60814</b>

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

<b>Minor Heads</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
<b><u>RECEIPTS</u></b>	<b>11757</b>	<b>13907</b>	<b>16615</b>	<b>19217</b>	<b>19953</b>
<b><u>EXPENDITURE</u></b>					
<b>Direction and Administration</b>	<b>3.87</b>	<b>4.47</b>	<b>8.45</b>	<b>7.00</b>	<b>5.33</b>
<b>Collection Charges</b>	<b>89.83</b>	<b>97.87</b>	<b>97.69</b>	<b>109.27</b>	<b>118.79</b>
<b>Others ( JA 11th Finance Commission )</b>	<b>-</b>	<b>2.99</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>JB-Special Initiatives E-Goverance in C.T.Dept.</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>4.69</b>	<b>19.61</b>
<b>TOTAL</b>	<b>93.70</b>	<b>105.33</b>	<b>106.64</b>	<b>120.96</b>	<b>143.73</b>
<b>% of Expenditure to Receipts</b>	<b>0.80</b>	<b>0.76</b>	<b>0.64</b>	<b>0.63</b>	<b>0.72</b>



**13. NUMBER OF CINEMA HOUSES AND  
ENTERTAINMENT TAX COLLECTED IN 2007-08**

<b>Classification</b>	<b>Chen nai (N)</b>	<b>Chen nai (S)</b>	<b>Chen nai (E)</b>	<b>Chen nai (C)</b>	<b>Tri chy</b>	<b>Vell ore</b>	<b>Ma du rai</b>	<b>Tiru nel veli</b>	<b>Coim ba tore</b>	<b>Sal em</b>	<b>STA TE</b>
<b>I. Permanent</b>											
a) A / C	-	33	25	14	28	14	25	2	19	19	179
b) Non- A/C	1	122	8	17	137	162	153	122	120	200	1042
Sub - Total	1	155	33	31	165	176	178	124	139	219	1221
<b>II. Semi- Permanent</b>	-	1	-	-	17	22	17	21	17	38	133
<b>III. Touring</b>	-	14	-	3	43	25	45	19	11	26	186
<b>IV. Open Air</b>	-	1	-	-	-	-	-	-	-	1	2
<b>GRAND TOTAL</b>	1	171	33	34	225	223	240	164	167	284	1542
<b>ET Collected (Rs.inCrores)</b>	-	0.43	4.14	1.14	0.42	0.17	0.29	0.31	1.29	0.67	8.86

**13. NUMBER OF CINEMA HOUSES AND  
ENTERTAINMENT TAX COLLECTED –YEAR WISE**

<b>Classification</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
<b><u>I. Permanent</u></b>					
a) Air Conditioned	175	176	167	160	179
b) Non-Air Conditioned	1137	1103	1096	1112	1042
Sub - Total	1312	1279	1263	1272	1221
<b>II. Semi Permanent</b>	176	172	144	142	133
<b>III. Touring</b>	378	271	221	212	186
<b>IV. Open Air</b>	5	4	9	2	2
<b>GRAND TOTAL</b>	1871	1726	1637	1628	1542
<b>ET Collected (Rs.in Crores)</b>	70	53	36	18	9

**14. C.T.DISTRICT / ZONEWISE NUMBER OF CINEMA HOUSES AND CABLE T.V. OPERATORS AND ENTERTAINMENT TAX COLLECTED IN 2007-08**

(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 operators	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	
	Zone - II	-	1	-	-	-	1	0.00	3	0.02	-	-	-	0.02	
	Zone - III	-	-	-	-	-	-	-	3	0.02	-	-	-	0.02	
	FTAC - III	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft ( N )	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>TOTAL</b>		-	1	-	-	-	1	0.00	8	0.06	-	-	-	0.06

Table.14 (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	0.11	153	0.35	3	0.88	0.12	1.46	4.25
	Zone - X	20	24	-	-	-	44	0.11	136	0.46	-	-	0.06	0.63	
	Kancheepuram	8	71	11	11	-	101	0.21	84	0.07	4	0.44	0.06	0.78	
	FTAC - IV	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft ( S )	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	33	122	11	14	1	181	0.43	373	0.88	7	1.32	0.24	2.87	
Chennai (East)	Zone - V	9	1	-	-	-	10	0.56	8	0.03	-	-	-	0.59	5.10
	Zone - VI	13	1	-	-	-	14	3.44	16	0.10	-	-	-	3.54	
	Zone - IX	3	6	-	-	-	9	0.14	46	0.20	-	-	-	0.34	
	FTAC - I	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft ( E )	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	25	8	-	-	-	33	4.14	70	0.33	-	-	-	4.47	
Chennai (Central)	Zone - IV	2	1	-	3	-	6	0.03	14	0.09	2	0.01	-	0.13	2.65
	Zone - VIII	11	16	-	-	-	27	1.11	67	0.29	2	0.14	-	1.54	
	Zone - XI	1	-	-	-	-	1	-	16	0.11	1	0.01	-	0.12	
	FTAC - II	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Enft ( C )	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL	14	17	-	3	-	34	1.14	97	0.49	5	0.16	-	1.79	

Table.14 (contd.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tiruchy	Tiruchy	9	25	3	1	-	38	0.13	227	0.09	-	-	-	0.22	2.52
	Karur	-	37	7	13	-	57	0.11	148	0.08	-	-	-	0.19	
	Thanjavur	8	27	2	9	-	46	0.05	136	0.22	-	-	0.01	0.28	
	Kumbakonam	8	21	-	12	-	41	0.10	110	0.12	-	-	-	0.22	
	Pudukkottai	3	27	5	8	-	43	0.03	163	0.04	-	-	-	0.07	
	TOTAL	28	137	17	43	-	225	0.42	784	0.55	-	-	0.01	0.98	
Vellore	Vellore	5	48	2	13	-	68	0.08	63	0.06	-	-	0.01	0.15	0.76
	Tiruvannamalai	-	56	12	7	-	75	0.03	49	0.08	2	0.01	0.01	0.13	
	Cuddalore	5	27	3	2	-	37	0.04	45	0.05	-	-	-	0.09	
	Villupuram	4	31	5	3	-	43	0.02	78	0.02	-	-	0	0.04	
	TOTAL	14	162	22	25	-	223	0.17	235	0.21	2	0.01	0.02	0.41	
Madurai	Madurai (East)	14	23	1	2	-	40	0.08	46	0.01	-	-	-	0.09	1.43
	Madurai (West)	4	71	7	12	-	94	0.11	60	0.02	1	0.29	-	0.42	
	Dindigul	1	32	3	12	-	48	0.08	164	0.11	-	-	-	0.15	
	Sivaganga	6	27	6	19	-	58	0.02	64	0.07	-	-	-	0.13	
	TOTAL	25	153	17	45	-	240	0.29	334	0.21	1	0.29	-	0.79	

**Table.14 (contd.)**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>Tirunelveli</b>	<b>Tirunelveli</b>	2	45	11	13	-	71	0.08	202	0.42	-	-	-	0.50	<b>1.50</b>
	<b>Nagercoil</b>	-	14	1	-	-	15	0.15	173	0.05	-	-	-	0.20	
	<b>Tuticorin</b>	-	26	1	4	-	31	0.04	62	0.07	-	-	-	0.11	
	<b>Virudhunagar</b>	-	12	3	1	-	16	0.03	70	0.08	-	-	-	0.11	
	<b>Sivakasi</b>	-	25	5	1	-	31	0.01	92	0.07	-	-	-	0.08	
	<b>TOTAL</b>	2	122	21	19	-	164	0.31	599	0.69	-	-	-	1.00	
<b>Coimbatore</b>	<b>Zone - I</b>	7	18	1	-	-	26	0.23	32	0.01	1	0.04	-	0.28	<b>4.28</b>
	<b>Zone - II</b>	7	21	-	1	-	29	0.37	37	0.01	1	0.51	-	0.89	
	<b>Zone - III</b>	3	7	10	1	-	21	0.19	17	0.02	-	-	-	0.21	
	<b>Pollachi</b>	-	24	1	3	-	28	0.39	60	0.01	1	0.81	-	1.21	
	<b>Tiruppur</b>	2	42	5	6	-	55	0.08	108	0.04	1	0.01	-	0.13	
	<b>The Nilgiris</b>	-	8	-	-	-	8	0.03	44	0.08	-	-	0.14	0.25	
	<b>TOTAL</b>	19	120	17	11	-	167	1.29	298	0.17	4	1.37	0.14	2.97	
<b>Salem</b>	<b>Salem</b>	12	26	1	-	-	39	0.37	60	0.03	3	0.01	-	0.41	<b>2.33</b>
	<b>Namakkal</b>	4	65	22	2	-	93	0.08	138	0.08	1	0.01	0.01	0.18	
	<b>Erode</b>	3	56	13	23	1	96	0.15	140	0.17	-	-	-	0.32	
	<b>Dharmapuri</b>	-	53	2	1	-	56	0.07	66	0.02	-	-	0.01	0.10	
	<b>TOTAL</b>	19	200	38	26	1	284	0.67	404	0.30	4	0.02	0.02	1.01	
<b>GRAND TOTAL</b>		<b>179</b>	<b>1042</b>	<b>133</b>	<b>186</b>	<b>2</b>	<b>1542</b>	<b>8.86</b>	<b>3202</b>	<b>3.89</b>	<b>23</b>	<b>3.17</b>	<b>0.43</b>	<b>16.35</b>	<b>24.90</b>

**15. 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 (Other than Tamil film).
2.	-do-	10% on the gross payment for admission for an old film (Other than Tamil film).
3.	Other areas (Other than item 1 above)	10% on the gross payment for admission for old or new film (Other than Tamil film).
4.	All Areas	15% 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. 01.04.2008)**

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.	Tax Exempted.

(contd.)

**Table 15 (contd.)**

<b>2.</b>	<b>Within the limits of the Municipalities constituted under the Tamil Nadu District Municipalities Act 1920 (Tamil Nadu Act V of 1920)</b>	<b>Tax Exempted</b>
<b>3.</b>	<b>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)</b>	<b>Tax Exempted.</b>
<b>4.</b>	<b>Within the limits of Village Panchayats constituted under the Tamil Nadu Panchayats Act 1994 (Tamil Nadu Act 21 of 1994)</b>	<b>Tax Exempted</b>

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

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

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

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



## **16 .VAT - TAX RATEWISE SELECTED COMMODITIES - 2007-08**

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### **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.

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### **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 bearns 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 milks 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 benezene (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 stablizer

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 paper board
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
- 129.Student notebooks and copy books other than specified in IV Sch.
- 130.Sweets made of fried gram etc.
- 131.Tamarind seed and powder
- 132.Tanning materials of vegetables origin
- 133.Tapioca flour
- 134.Tea
- 135.Tools
- 136.Toys excluding electronic toys
- 137.i.Tractors of all kinds
  - ii.Trailors of tractors of all kinds
  - iii.Power tiller, threshers, combined harvesters and transplanter
  - iv.Attachments and parts of (i), (ii) and (iii)
- 138Transformers
- 139Transmission wires and towers
- 140Umbrellas of all kinds including beach and garden umbrellas
- 141Vanaspati (Hydrogenated Vegetable Oil)
- 142Vegetable oil and oil cake other than specified in IV Sch.
- 143Vegetable Vathal of all kinds sold under a brand name other than under IV Sch.
- 144Wet dates
- 145Wheat
- 146Wheat flour, atta ,maida and rava(sooji)
- 147.Windmill for water pumping and for generation of electricity

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**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%.

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## 17.CHECKPOSTS IN 2007-08

Sl No.	Name of Checkposts	If in State border, Bordering State	National Highway / State Highway	C.T.District/ Zone
(1)	(2)	(3)	(4)	(5)
<b>CHENNAI ENFORCEMENT WING – I</b>				
1	Puzhal. (Outgoing) Major Border	Andhra Pradesh	National Highways	Chennai ( C )
2	Pethikuppam (Incoming) Maj-Bor	Andhra Pradesh	National Highways	Chennai ( S )
<b>CHENNAI ENFORCEMENT WING – II</b>				
1	Tiruttani - Minor Border	AndhraPradesh	State Highways	Chennai ( S )
2	Uthukkottai - Minor Border	AndhraPradesh	State Highways	Chennai ( S )
<b>COIMBATORE ENFORCEMENT WING</b>				
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.17 (contd.)

(1)	(2)	(3)	(4)	(5)
<b>SALEM ENFORCEMENT WING</b>				
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
<b>TRICHY ENFORCEMENT WING</b>				
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.17 (contd.)

(1)	(2)	(3)	(4)	(5)
<b>MADURAI ENFORCEMENT WING</b>				
1	Lower Camp ( Minor Border )	Kerala	National Highways	Madurai ( W )
2	Bodimettu ( Minor Border )	Kerala	State Highways	Madurai ( W )
<b>TIRUNELVELI ENFORCEMENT WING</b>				
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

## 18. YEAR WISE PERFORMANCE OF THE ENFORCEMENT WINGS

FUNCTIONS	2003-04	2004-05	2005-06	2006-07	2007-08
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. Shop Inspection</b>					
Shops Inspected	6466	7953	9313	1572	7
Test Purchases made	1086	1778	2829	-	-
Extracts verified	2254	2281	1431	-	-
<b>II. Offences Compounded</b>					
Shops Inspected	5358	6844	7392	1376	7
Test Purchases made	1025	1715	2723	-	-
Extract verified	350	167	7	-	-
<b>III. Suppressions detected : (Rs.in crores)</b>					
Turnover Suppressed	3647.93	3269.85	1330.84	-	-
Tax and penalty	630.70	737.37	108.95	-	-
<b>IV. Compounding fees collected : (Rs.in Lakhs)</b>					
Shops Inspected	44.33	68.36	82.98	947.45	3.52
Test Purchases made	4.82	9.20	16.47	-	-
Extracts verified	0.17	0.19	0.17	-	-

(contd.)

Table.18 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)
<b>V. Cinema house inspection:</b>					
Cinema houses inspected	28235	26383	23738	8077	750
Offences detected	3577	2543	2452	806	-
Revenue involved (Rs.in lakhs)	32.93	32.84	23.82	8.75	0.03
<b>VI. Check posts in force:</b>					
Major check posts	15	15	15	16	16
Minor check posts	14	14	14	13	13
Rail heads	5	6	6	10	10
<b>VII. Vehicles checked : (No.in lakhs)</b>					
At the check posts	25.84	24.48	25.53	25.13	27.41
Outside the check posts	3.92	3.61	3.33	2.07	1.13
<b>VIII. Offences booked :</b>					
At the check posts	11968	18696	12820	11313	8083
Outside the check posts	22184	22126	23597	12547	2509
At the check posts	942.49	4416.97	3116.39	3181.68	586.04
Out side the check posts	1242.88	2509.09	2820.13	1513.42	183.37

**19.DIVISION WISE ENFORCEMENT WINGWISE PERFORMANCE IN 2007-08**

Functions	Chennai - I	Chennai - II	Trichy	Madurai	Tirunelveli	Coimbatore	Sallem	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>I. Shop Inspection</b>								
Shops Inspected	-	3	-	-	-	2	2	7
Test Purchases made	-	-	-	-	-	-	-	-
Extracts verified	-	-	-	-	-	-	-	-
<b>II. Offences Compounded</b>								
Shops Inspected	-	3	-	-	-	2	2	7
Test Purchases made	-	-	-	-	-	-	-	-
Extract verified	-	-	-	-	-	-	-	-
<b>III. Suppressions detected : ( Rs.in crores)</b>								
Turnover Suppressed	-							
Tax and penalty	-							
<b>III.( a ) Suppressions detected and Revenue Reported in ' D3 ' proposals formulated and sent to the Assessing Officers during 2006 – 07.</b>								
No.of proposals	66	-	11	-	-	20	11	108
Tax & penalty (Rs.in crores)	6796.15	-	258.99	-	-	214.83	377.27	7647.24

(contd.)

Table.19 (contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>IV.Compounding fees collected ( Rs.in lakhs )</b>								
Shops Inspected	-	-	-	-	-	-	-	-
Test Purchases made	-	-	-	-	-	-	-	-
Extracts verified	-	-	-	-	-	-	-	-
<b>V.Cinema House Inspection :</b>								
Cinema houses inspected	-	-	6	-	-	369	375	750
Offences detected	-	-	-	-	-	-	-	-
Revenue involved (Rs.in lakhs)	-	-	0.03					0.03
<b>VI.Check Posts in force:</b>								
Major check posts	2	-	4	-	3	2	5	16
Minor check posts	-	2	5	2	-	4	-	13
Rail heads	-	1	5	2	-	-	2	10
<b>VII.Vehicles checked : (No.in Lakhs)</b>								
At the check posts	2.46	0.47	3.00	0.52	3.07	8.00	9.89	27.41
Outside the check posts	0.30	0.28	0.05	-	0.01	0.41	0.08	1.13

(contd.)

**Table.19 (contd.)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>VIII. Offences booked :</b>								
At the check posts	126	228	397	4511	11	2477	333	8083
Outside the check posts	137	3	34	-	10	2160	165	2509
<b>IX. Compounding fees and Advance Tax Collected (Rs.in lakhs)</b>								
At the check posts	76.12	23.90	20.13	13.47	9.70	225.83	216.89	586.04
Outside the check posts	3.14	1.02	1.32	-	3.73	137.65	36.51	183.37

**20.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.



## 21.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.21 (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.21 (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

## 22. 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 : Revised Estimates

05-06 : Quick Estimates

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

## 23.TERRITORIAL JURISDICTION IN 2007-08

**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.23 (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	Washermenpet – I
	Triplicane – II	Mandaveli	Washermenpet – 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 )
	Vepey	Tiruvotriyur	T.Nagar ( South )
	Periamet	Perambur - I	T.Nagar ( East )
	Choolai	Perambur - II	Nandhanam

(contd.)

Table.23 (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.23 (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.23 (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.23 (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.23 (contd.)

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

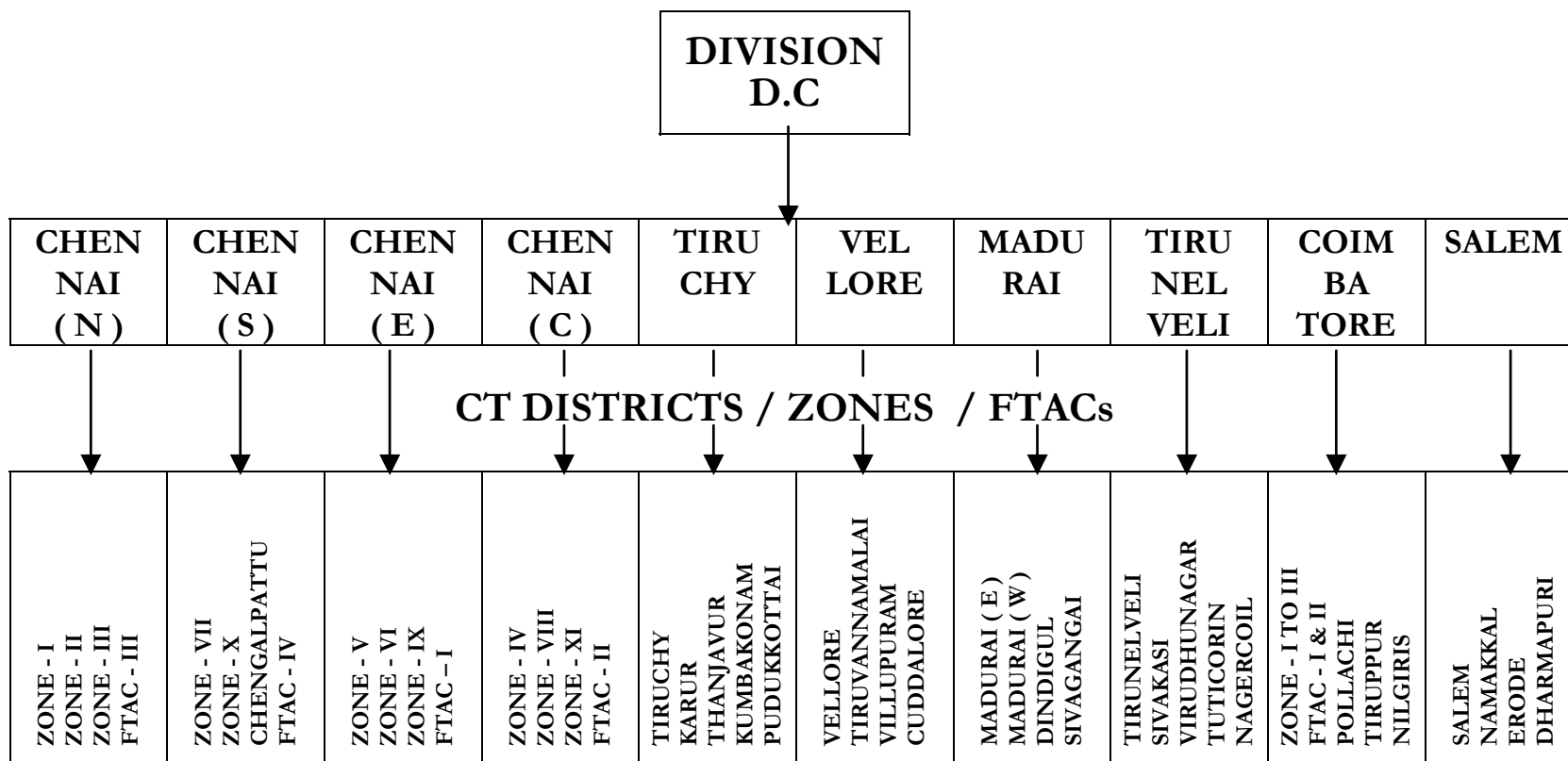
CT Districts / Zones	Zone - I	Zone - II	Zone - III	Pollachi	Tiruppur	Nilgiri's
Assessment Circles	R.G.Street	Ramnagar	Pappanaicken Palayam	Pollachi ( East )	Tirupur ( North )	Udagamandalam ( South )
	Oppanakara Street	R.S.Puram ( East )	Dr.Nanjappa Road	Pollachi ( West )	Tirupur ( Central - I )	Udagamandalam ( 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.23 (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 )	
	Shevapet ( North )	Athur ( Rural )	Bhavani	Palacode	
	Shevapet ( South )	Rasipuram	Perundurair		
	Leigh Bazaar	Sankagiri	Gobichettipalayam		
	Guhai	Omalur	Sathyamangalam		
	Annadhanapatti		Dharapuram		
	Suramangalam		Kangeyam		
	Arisipalayam		Chithode		
			Sathy Road		
			Periya Agraharam		

## TERRITORIAL DIVISIONS OF COMMERCIAL TAXES DEPARTMENT



**24. JURISDICTION OF ENFORCEMENT WINGS IN 2007-08**

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

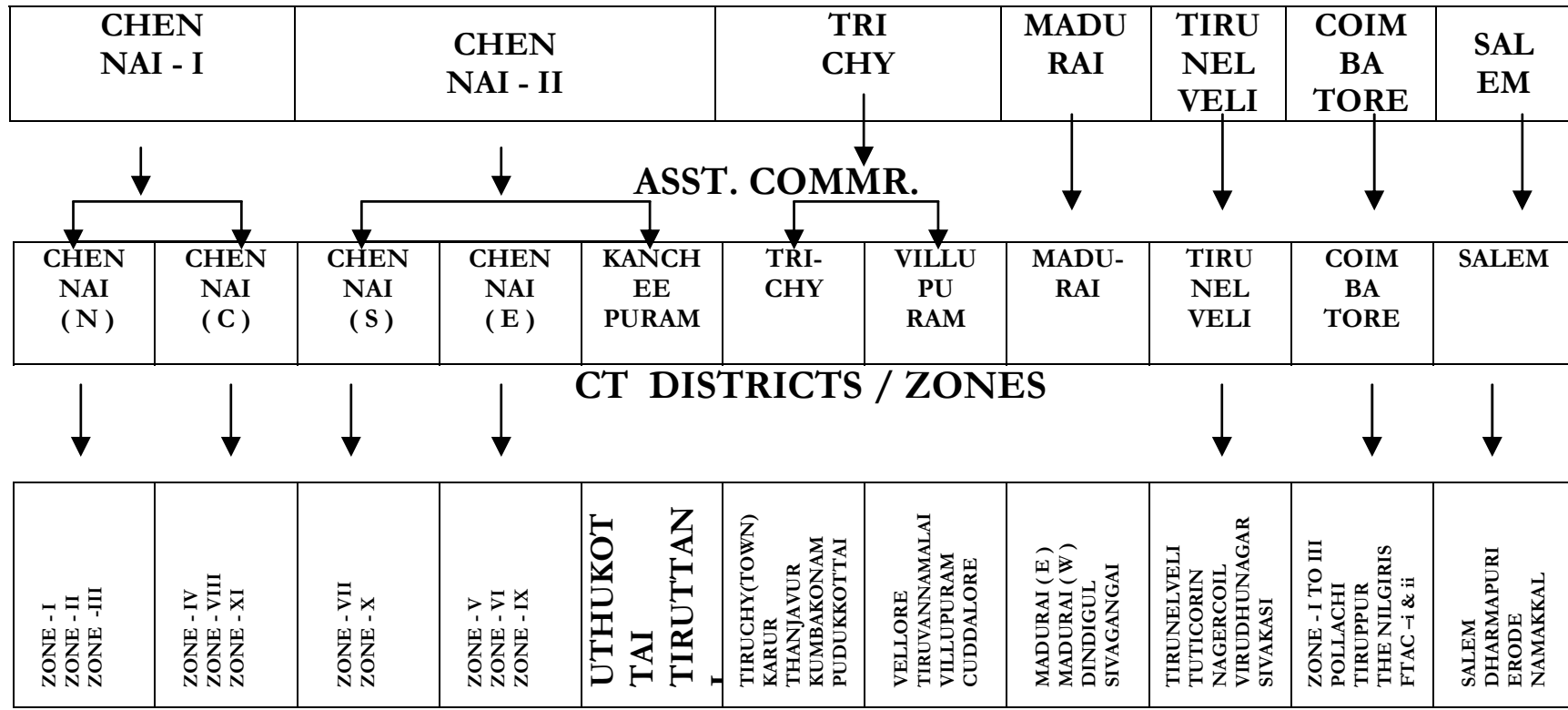
( contd. )

Table.24 (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





## 25. JURISDICTION FOR APPEALS IN 2007-08

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, Tondaiarpeth, 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.25 (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.25 (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.25 (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.	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.
40, Poongundranar St,Karungalpalaya m Erode. 638 001.	Appellate Assistant Commissioner ( CT ), Erode.	Erode ( North ), ( South ), ( Central ), ( West ), & ( Rural ) Chithode at Erode, Perundurair, Bhavani, Gopichettipalayam, Sathyamangalam, Dharapuram, Kangayam, Tiruchengodu ( Town ) and ( Rural ) and Sankari Assessment Circles.

(contd.)

Table.25 (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 <sup>rd</sup> 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.25 (contd.)

(1)	(2)	(3)
<b>II. SECOND APPEAL TO SALES TAX APPELLATE TRIBUNAL.</b>		
<p>Main Bench, II Floor, City Civil Court Buildings, High Court Compound, Chennai - 600 104.</p>	<p>1. Chairman - In the cadre of District Judge.</p>	<p>Chennai city, Revenue Districts of Chengalpattu, Thanjavur, Vellore and Cuddalore.</p>
	<p>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.</p>	<p>Appeals against the orders passed by the Appellate Assistant Commissioner ( CT ) IV, VI Chennai, Kancheepuram, Thanjavur, Vellore and Cuddalore Deputy Commissioner ( CT ) Appeals, Chennai.</p>
	<p>3. Departmental Member - In the cadre of Joint Commissioner ( CT )</p>	<p>Revision of order against the order of DC ( CT ) Central, North, East and South.</p>

(contd.)

Table.25 (contd.)

(1)	(2)	(3)
Addl. Bench, II Floor, City Civil Court Buildings, High Court Compound, Chennai - 600 104.	<ol style="list-style-type: none"> <li>1. Addl. Departmental Member - In the cadre of Deputy Commissioner (CT)</li> <li>2. Addl. Judicial Member - In the cadre of Sub – Judge.</li> </ol>	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"> <li>1. Addl. Departmental Member - In the cadre of Deputy Commissioner (CT)</li> <li>2. Addl. Judicial Member - In the cadre of Sub – Judge.</li> </ol>	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"> <li>1. Addl. Departmental Member - In the cadre of Deputy Commissioner (CT).</li> <li>2. Addl. Judicial Member - In the cadre of Sub – Judge.</li> </ol>	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.

**26.OFFICERS AND STAFF STRENGTH OF C.T. DEPARTMENT IN 2007-08**

Sl.No	Name of the Post	Scale of Pay (Rs.)	No.of Posts
(1)	(2)	(3)	(4)
	<b><u>OFFICERS</u></b>		
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.	Assistant Director / Statistics Lecturer	8000 - 275 - 13500	1
12.	Programmer (ADS)	8000 - 275 - 13500	4
13.	Administrative Officer	8000 - 275 - 13500	6
14.	Commercial Tax Officer/Public Relation Officer	8000 - 275 - 13500	354

(contd.)



Table.26 (contd.)

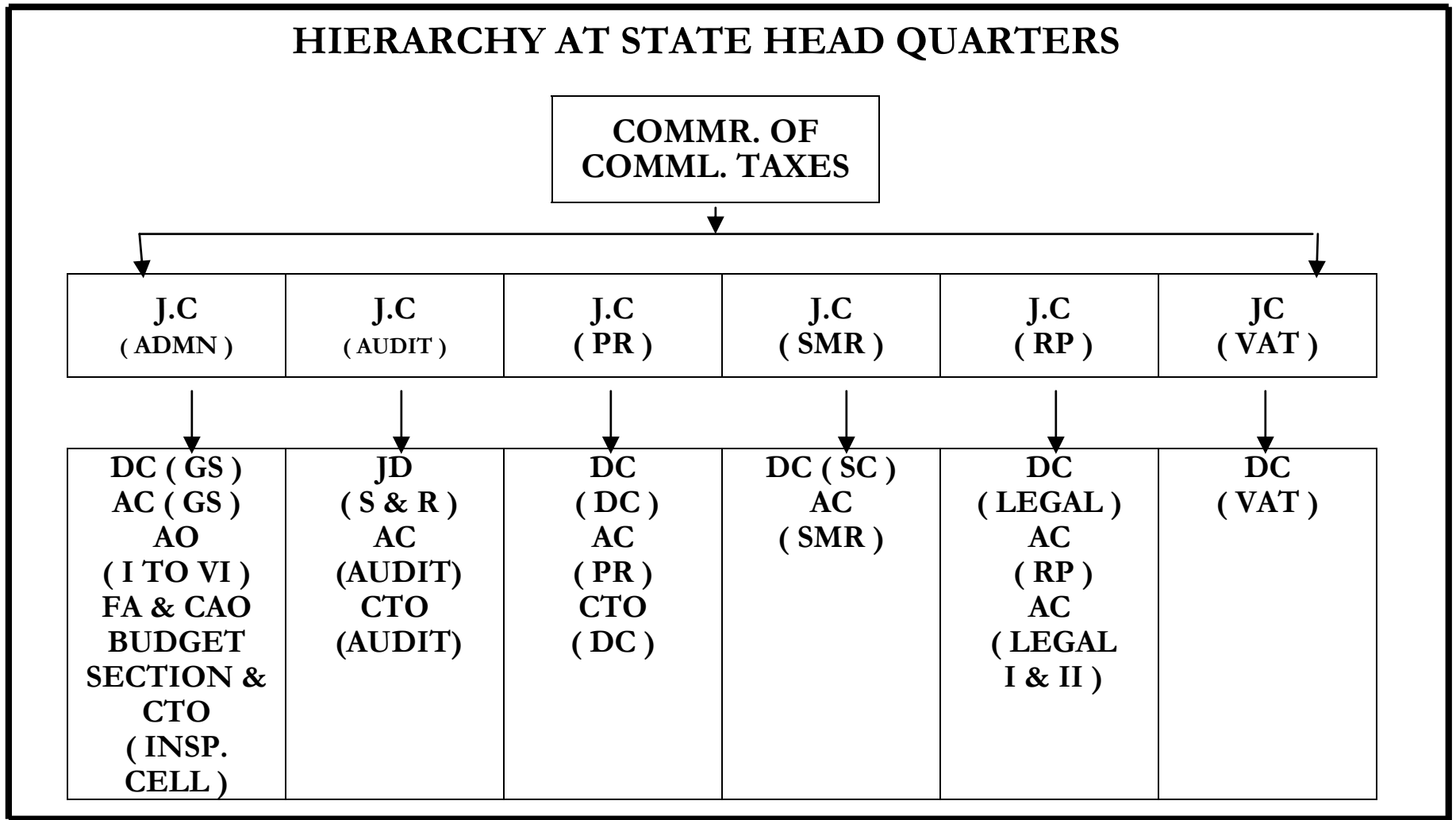
(1)	(2)	(3)	(4)
15.	Deputy Commercial Tax Officer	6500 - 200 - 10500	679
16.	Deputy Programmer	6500 - 200 - 10500	4
17.	Statistical Officer	6500 - 200 - 10500	1
18.	Junior Research Officer	6500 - 200 - 10500	10
19.	Assistant Commercial Tax Officer	5500 - 175 - 9000	1309
20.	Statistical Inspector	5500 - 175 - 9000	36
21.	TNMS /Superintendent	5700 - 175 - 9000	30
22.	Assistant Programmer	5500 - 175 - 9000	18
23.	Service Engineer	5500 - 175 - 9000	1
24.	Stenographer - Grade I	5300 - 150 - 8300	1
25.	Steno grapher - Grade II	5000- 150 - 8000	7
26.	Junior Draughtsman	4500 - 125 - 7000	1
27.	Assistant / Sales Tax Collection Inspector / Gujarathi Assistant / System Assistant	4000 – 100 - 6000	2447
28.	Stenographer - Grade III	4000 – 100 - 6000	127
29.	Assistant Statistical Investigator	4000 – 100 - 6000	2

(contd.)

Table.26 (contd.)

( 1 )	( 2 )	( 3 )	( 4 )
30.	Junior Assistant	3200 – 85 - 4900	1407
31.	Typist / Junior Assistant cum Typist	3200 – 85 - 4900	652
32.	Service Assistant	3050-75-3950-80-4590	2
33.	Driv er	3200 – 85 - 4900	225
34.	Telephone Operator ( Junior Assistant )	3200 – 85 - 4900	1
35.	Telephone Operator ( RC)	2610-60-3150-65-3540	4
36.	Record Clerk	2610-60-3150-65-3540	675
37.	Lift Operator	2610-60-3150-65-3540	11
38.	Office Assistant	2550 - 55 - 2660 – 60 - 3200	2172
39.	Duffedar	2550 - 55 - 2660 – 60 - 3200	2
40.	Gardener	2550 - 55 - 2660 – 60 - 3200	1
41.	Masalchi / Watchman /Watchman cum-Sweeper	2550 - 55 - 2660 - 60 – 3200	89
42.	Water carrier	2550 - 55 - 2660 - 60 – 3200	1
43.	Guard	2550 - 55 - 2660 – 60 – 3200	1
<b>TOTAL</b>			<b>10425</b>

## HIERARCHY AT STATE HEAD QUARTERS



## 27 OFFICERS OF THE COMMERCIAL TAXES DEPARTMENT IN 2007-08

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

(contd.)

Table.27 (contd.)

(1)	(2)	(3)	(4)	(5)
<b><u>DEPUTY COMMISSIONERS ( CT ) HEADQUARTERS</u></b>				
Financial Advisor & Chief Accounts Officer	G.Narendrakumar	28510080	-	378
General Service	vacant	28551864	40	374
Deputy Director of Statistics	K.Ramakrishnan	-	31	205
Special Cell	K.S.Segar	-	43	228
VAT Cell	A.Sarvar Allam	28514251	-	312
Legal-I	A.Sethuramalingam	28564920	27	-
Legal-II @ Madurai	R.Karunakaran	-	-	-
Director,CT Staff Training Institute	Vacant	28290073	-	-
Computer System	Vacant	28291082	-	-
State Representative STAT Chennai	R.Rajendran			
<b><u>ASSISTANT COMMISSIONERS ( CT ) : HEAD QUARTERS</u></b>				
Public Relation	J.Raghupathy	-	33	-
Suo Motu Revision	Vacant	-	36	-
Legal – Chennai	Vacant	-	34	370
Legal -@ Madurai	Vacant	-	35	-
Audit Cell	Vacant	-	37	254
Revision Petition	Vacant	-	38	-

(contd.)

Table.27 (contd.)

(1)	(2)	(3)	(4)	(5)
<b><u>ADMINISTRATIVE OFFICERS :</u></b>				
General Service - I	P.Raghunandan	-	30	-
General Service - II	C.Durgabai	-		-
General Service - III	P.Sagayamari	-		-
General Service - IV	R. Chandra	-		-
General Service - V	Vacant	-		-
General Service - VI	Vacant	-		-
<b><u>JOINT COMMISSIONER ( CT ) TERRITORIAL</u></b>				
Chennai (North)	Sandhya Venugopal Sharma, I.A.S.,	28295551		28294396
<b><u>DEPUTY COMMISSIONERS ( CT ) TERRITORIAL</u></b>				
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	V.Baluchamy	0462-2561164		2560071
Coimbatore	P.Ekambaram,I.A.S.,	0422-2212849		-
Salem	G.Subramanian	0427-2211185		2214932

(contd.)

Table.27 (contd.)

(1)	(2)	(3)	(4)
<b><u>DEPUTY COMMISSIONERS ( ENFORCEMENT ) :</u></b>			
Chennai ( Enforcement ) - I	S.Murugiah,I.A.S.,	28291717	28293817
Chennai ( Enforcement ) - II	Vacant	28291717	-
Tiruchy Enforcement )	U.Thiagarajan	0431-2410932	2462494
Coimbatore ( Enforcement )	Vacant	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
<b><u>ASSISTANT COMMISSIONER ( CT ) - TERRITORIAL</u></b>			
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 )	Vacant	-	28294758
ZONE- IV Chennai ( Central )	R.K.Medhar Mydeen	-	28295376
ZONE-VIII Chennai(Central)	S.Kothandaraman	-	28292536

(contd.)

Table.27 (contd.)

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

(contd.)



Table.27 (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	Vacant	-	0423-2443983
Salem	S.M. Saraswathi	-	0427-2211370
Namakkal	R. Damodharan	-	04286-220722
Erode	K. Vasantha	-	0424-2252318
Dharmapuri	S. Kalyanaraman	-	04342-2230112
Enforcement, Chennai I ( North )	Vacant	-	28293751
Enforcement, Chennai II ( South )	R. Thumanivannan	-	28295603
Enforcement, Chennai II ( East )	M.Ravi	-	28293281
Enforcement, Chennai I ( Central )	Vacant	-	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.27 (contd.)

(1)	(2)	(3)	(4)
<b><u>ADMINISTRATIVE ASSISTANT COMMISSIONERS :</u></b>			
Chennai ( North )	R. Pachaiyappan	-	28278396
Chennai ( South )	T.Umamaheswari	-	28276729
Chennai ( East )	R.Venkatesan	-	28229803
Chennai ( Central )	P. Veeramuthu	-	28273841
Tiruchy	R.Dhandapani	-	0431-2462047
Vellore	Vacant	-	0416-2223947
Madurai	N.Ramakrishnan	-	0452-2650134
Tirunelveli	K. Mahalingam	-	0462-2572064
Coimbatore	G. Gulmohammed	-	0422-2216303
Salem	G.Samidurai	-	0427-2210115
<b><u>COMMERCIAL TAXES STAFF TRAINING INSTITUTE :</u></b>			
Senior Lecturer - I	S. Abdul Basheer	-	28291060
Senior Lecturer - II	T.K.Venkata Raman	-	28291060
<b><u>APPELLATE DEPUTY COMMISSIONER :</u></b>			
Chennai ( Appeals )	N. Somasundram	-	25366042
Coimbatore ( Appeals )	P. Murugaiyan		0422-2210852
<b><u>APPELLATE ASSISTANT COMMISSIONER :</u></b>			
Chennai - I	Vacant	-	25341212
Chennai - II	K.Gunasekaran	-	25340389

(cond.)

Table.27 (contd.)

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

(contd.)

Table 27 (contd.)

(1)	(2)	(3)	(4)
<b><u>SALES TAX APPELLATE TRIBUNAL :</u></b>			
<b><u>Additional Bench, Chennai</u></b>			
Secretary	R.Rajapal		
Additional Departmental Member	N.Elangovan		
Additional Judicial Member	-		
<b><u>Additional Bench, Madurai</u></b>			
Secretary	S. Murugan		
Additional Departmental Member	-	-	0452-2650890
Additional Judicial Member	-	-	0452-2650195
Additional Judicial Member	-	-	0452-2650195
<b><u>Additional Bench, Coimbatore.</u></b>			
Secretary	K.Palanisamy	-	0422-2213571
Additional Departmental Member	R. Radhakrishnan	-	0422-2213571
Additional Judicial Member	--	-	0422-2213571
<b>TAMILNADU TAXATION SPECIAL TRIBUNAL</b>			
Chairman	-		
Departmental Member			
Second Member	-		
Secretary	R.Rajagopal		
Additional Department Member	-		
Additional Judicial Member	-		
Special Officer-Sales Tax Deputation (TNCSC)	-		

Commercial Taxes Department Website: [www.tnsalestax.com](http://www.tnsalestax.com).