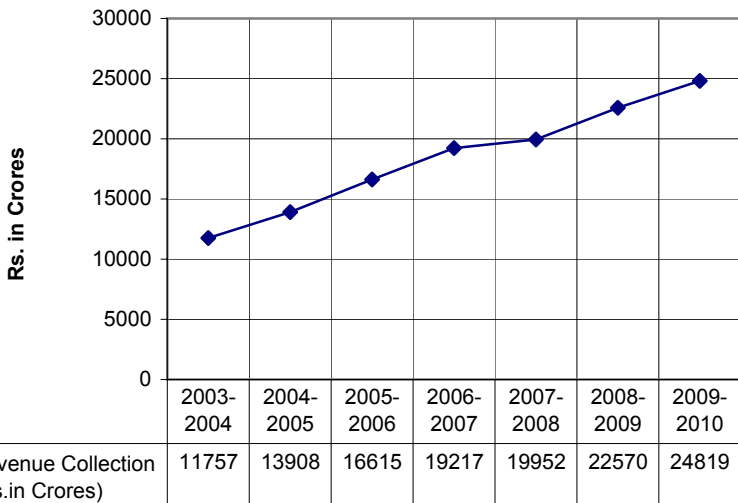


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## **COMMERCIAL TAXES DEPARTMENT AT A GLANCE 2009-2010**

**Commercial Taxes Revenue Collection**



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

*COMMERCIAL TAXES DEPARTMENT*

*AT A GLANCE*

*2009 -10*

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

## **PREFACE**

The booklet titled “Commercial Taxes Department at a Glance 2009-2010” is an important official document of this Department. It contains details of Major components of Commercial Taxes Department such as number of registered dealers, assesseees, Act-wise revenue collection both at State and disaggregate level, trend in revenue, share of Commercial Taxes to GSDP and State’s Own Tax Revenue, Performance of Territorial and Enforcement Units, etc.,

Data for this booklet has been collected from the field level Offices of this Department. Particulars in respect of Gross State Domestic Product and State’s Own Tax Revenue were collected from the Department of Economics and Statistics, Chennai – 6, Monthly RBI Bulletin and the Annual Financial Statement of Government of Tamil Nadu.

I would like to record my appreciation to Statistics & Research Cell for collection, compilation and publication of this booklet.

Chennai:600 005,  
Dated:30.07.2010.

Sd/- V.K.Jeyakodi  
Principal Secretary/  
Commissioner of Commercial Taxes

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**IMPORTANT INDICATORS 2009 - 10**

|  | VAT         | CST         |
|--|-------------|-------------|
| <b>Registered Dealers (No.in Lakhs)</b>    | <b>5.43</b> | <b>3.38</b> |
| <b>Assessees (No.in Lakhs)</b>             | <b>2.24</b> | <b>0.46</b> |
| <b>% of Assessees to Registerd Dealers</b> | <b>41</b>   | <b>14</b>   |

**TAX REVENUE**

( Rs. in Crores )

|                          |                 |
|--------------------------|-----------------|
| <b>VAT</b>               | <b>21335.52</b> |
| <b>General Sales Tax</b> | <b>217.67</b>   |
| <b>Central Sales Tax</b> | <b>1772.65</b>  |
| <b>Betting Tax</b>       | <b>6.87</b>     |
| <b>Entertainment Tax</b> | <b>13.18</b>    |
| <b>Luxury Tax</b>        | <b>168.47</b>   |
| <b>Entry Tax</b>         | <b>1162.48</b>  |
| <b>TDS</b>               | <b>142.00</b>   |
| <b>Total</b>             | <b>24818.84</b> |

**Total Own Tax Revenue of the State( Rs. in Crores )** **35396.00**

**% of Sales Tax to State's Own Tax Revenue** **70.12**

**1. ACTS ADMINISTERED BY THE**  
**COMMERCIAL TAXES DEPARTMENT - 2009-10**

| <b>SL.NO.</b> | <b>NAME OF ACT</b>   |
|---------------|--|
| 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 into Local Areas Act 2001          |
| 10            | Value Added Tax  |

## 2. TARGET AND ACHIEVEMENT 2009-10

| YEAR      | REVENUE COLLECTION (Rs. in Crores) |             |                      |
|-----------|------------------------------------|-------------|----------------------|
|           | TARGET                             | ACHIEVEMENT | INCREASE OVER TARGET |
| 2009-2010 | 24514.37                           | 24818.84    | 304.47               |

## 3. RECEIPTS AND EXPENDITURE

(Rs.In Crores)

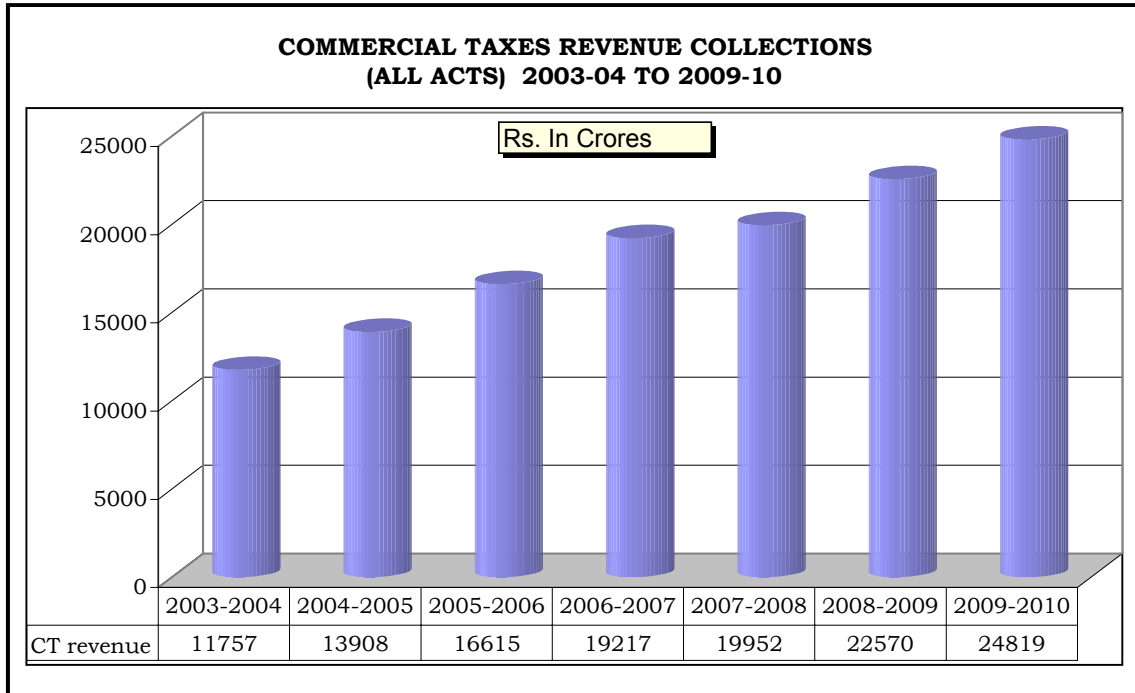
| Minor Head                            | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| Receipts                              | 11757   | 13908   | 16615   | 19217   | 19952   | 22570   | 24819   |
| Expenditure                           | 93.70   | 102.34  | 110.44  | 128.52  | 143.73  | 187.27  | 205.10  |
| Percentage of expenditure to receipts | 0.80    | 0.74    | 0.66    | 0.67    | 0.72    | 0.83    | 0.83    |



#### 4. YEAR-WISE REVENUE TREND

| <b>Year</b> | <b>Revenue Collection<br/>(Rs.in Crores)</b> | <b>Growth Rate ( in % )</b> |
|-------------|--|-----------------------------|
| 2003-2004   | 11757  | 15.27                       |
| 2004-2005   | 13908  | 18.29                       |
| 2005-2006   | 16615  | 19.47                       |
| 2006-2007   | 19217  | 15.66                       |
| 2007-2008   | 19952  | 3.83                        |
| 2008-2009   | 22570  | 13.12                       |
| 2009-2010   | 24819  | 9.96                        |

## YEAR-WISE REVENUE TREND



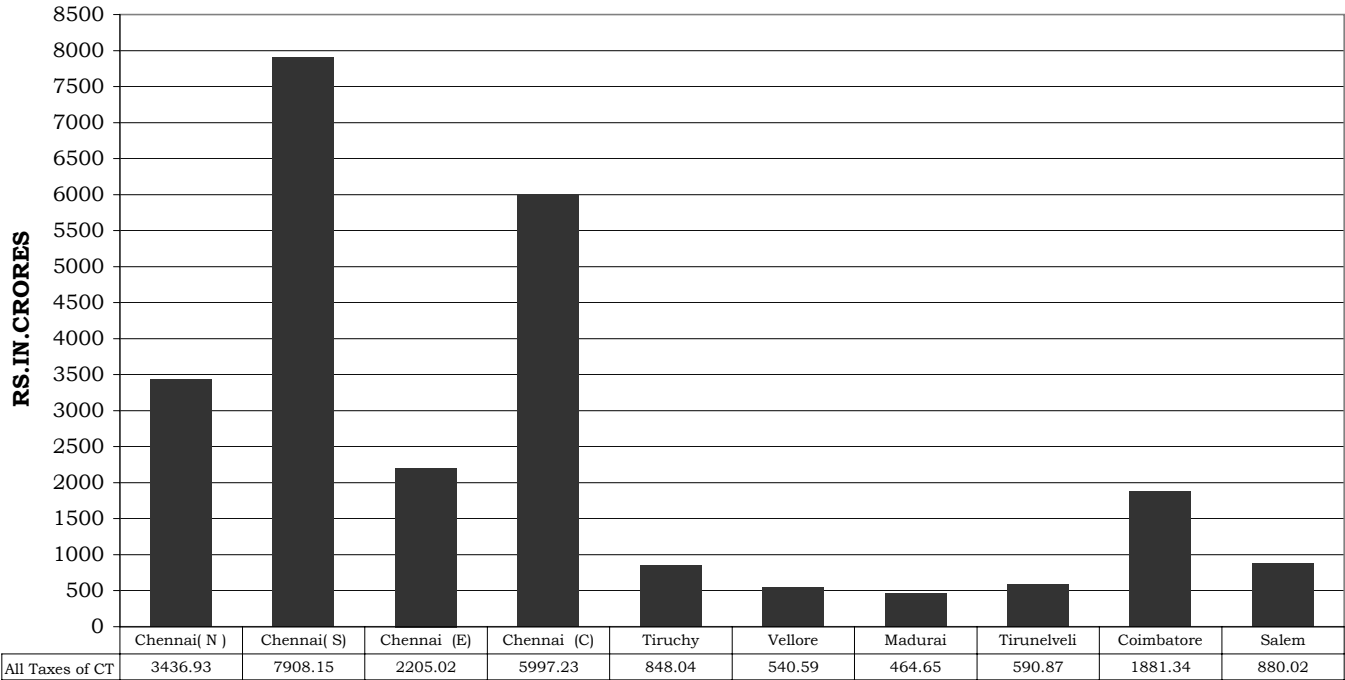
## 5. MONTH-WISE REVENUE TREND

| MONTH        | Revenue Collection ( Rs. In Crores ) |                 | Growth Rate ( in % ) |
|--------------|--------------------------------------|-----------------|----------------------|
|              | 2008-09                              | 2009-10         |                      |
| April        | 1902.00                              | 2005.24         | 5.43                 |
| May          | 1803.79                              | 1894.25         | 5.01                 |
| June         | 1903.62                              | 1906.25         | 0.14                 |
| July         | 1908.06                              | 1958.18         | 2.63                 |
| August       | 1941.61                              | 2033.65         | 4.74                 |
| September    | 1963.01                              | 2103.80         | 7.17                 |
| October      | 2048.58                              | 2166.92         | 5.78                 |
| November     | 1895.96                              | 2162.90         | 14.08                |
| December     | 1702.07                              | 1935.74         | 13.73                |
| January      | 1775.79                              | 2092.46         | 17.83                |
| February     | 1815.37                              | 2176.57         | 19.90                |
| March        | 1910.26                              | 2382.88         | 24.74                |
| <b>TOTAL</b> | <b>22570.12</b>                      | <b>24818.84</b> | <b>9.96</b>          |

## 6. DIVISION-WISE REVENUE COLLECTION

| Sl.No        | Division               | Revenue Collection ( Rs. In Crores ) |                 | Growth Rate ( in % ) |
|--------------|------------------------|--------------------------------------|-----------------|----------------------|
|              |                        | 2008-2009                            | 2009-2010       |                      |
| 1            | <b>Chennai (N)</b>     | 3056.04                              | 3436.93         | 12.46                |
| 2            | <b>Chennai (S)</b>     | 7600.76                              | 7908.15         | 4.04                 |
| 3            | <b>Chennai (E)</b>     | 1993.58                              | 2129.02         | 6.79                 |
| 4            | <b>Chennai C)</b>      | 5217.02                              | 5997.23         | 14.96                |
| 5            | <b>Trichy</b>          | 684.19                               | 848.04          | 23.95                |
| 6            | <b>Vellore</b>         | 495.87                               | 540.59          | 9.02                 |
| 7            | <b>Madurai</b>         | 416.19                               | 464.65          | 11.64                |
| 8            | <b>Thirunelveli</b>    | 444.90                               | 590.87          | 32.81                |
| 9            | <b>Coimbatore</b>      | 1765.94                              | 1881.34         | 6.53                 |
| 10           | <b>Salem</b>           | 760.58                               | 880.02          | 15.70                |
|              | <b>TDS/Chennai (E)</b> | 66.92                                | 76.20           | 13.87                |
|              | <b>TDS -A.G.</b>       | 68.13                                | 65.80           | -3.42                |
| <b>TOTAL</b> |                        | <b>22570.12</b>                      | <b>24818.84</b> | <b>9.96</b>          |

### DIVISION-WISE REVENUE COLLECTION UNDER ALL ACTS 2009 - 10



## 7. ACT- WISE REVENUE TREND

( Rs.in Crores )

| SL.NO | ACTS                             | 2003-04      | 2004-05      | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      |
|-------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1     | TNGST                            | 9790         | 11462        | 13652        | 13416        | 429          | 293          | 218          |
| 2     | TN VAT                           | ...          | ...          | ...          | 2290         | 16472        | 19440        | 21478        |
| 3     | CST                              | 1186         | 1495         | 1799         | 2033         | 1744         | 1653         | 1773         |
| 4     | Entertainment Tax                | 75           | 59           | 44           | 25           | 16           | 12           | 13           |
| 5     | Betting Tax                      | 5            | 6            | 6            | 6            | 6            | 6            | 7            |
| 6     | Luxury Tax                       | 63           | 78           | 92           | 128          | 160          | 170          | 168          |
| 7     | Entry Tax on<br>Vehicles & Goods | 638          | 808          | 1016         | 1319         | 1125         | 996          | 1162         |
|       | <b>Total</b>                     | <b>11757</b> | <b>13908</b> | <b>16609</b> | <b>19217</b> | <b>19952</b> | <b>22570</b> | <b>24819</b> |

## 8. ACT-WISE REVENUE COLLECTION - A COMPARISON

( Rs.in Crores )

| S.L<br>NO    | ACT/ CATEGORY     | 2008 - 2009     | 2009 - 2010     | Increase/<br>Decrease | Growth<br>Rate<br>( in % ) |
|--------------|-------------------|-----------------|-----------------|-----------------------|----------------------------|
| 1            | VAT GOODS         | 9038.10         | 10142.78        | 1104.68               | 12.22                      |
| 2            | NON VAT           | 10249.95        | 11175.63        | 925.68                | 9.03                       |
| 3            | VAT - OTHERS      | 16.73           | 17.11           | 0.38                  | 2.27                       |
| 4            | CST               | 1653.03         | 1772.65         | 119.62                | 7.24                       |
| 5            | ENTERY TAX        | 996.30          | 1162.48         | 166.18                | 16.68                      |
| 6            | LUXURY TAX        | 170.15          | 168.47          | -1.68                 | -0.99                      |
| 7            | ENTERTAINMENT TAX | 12.24           | 13.18           | 0.94                  | 7.68                       |
| 8            | BETTING TAX       | 6.12            | 6.87            | 0.75                  | 12.25                      |
| 9            | TNGST             | 292.45          | 217.67          | -74.78                | -25.57                     |
| 10           | TDS COLLECTION    | 135.05          | 142.00          | 6.95                  | 5.15                       |
| <b>TOTAL</b> |                   | <b>22570.12</b> | <b>24818.84</b> | <b>2248.72</b>        | <b>9.96</b>                |

### 9. ACT- WISE REVENUE COLLECTION - A COMPARISON

| Sl. No | Act                        | Revenue Collection<br>(Rs. in Crores) |                 | Growth Rate<br>( in %) |
|--------|----------------------------|---------------------------------------|-----------------|------------------------|
|        |                            | 2008-09                               | 2009-10         |                        |
| 1      | Sales Tax under TNGST      | 258.80                                | 206.24          | -20.31                 |
| 2      | Additional sales Tax       | 5.26                                  | 2.32            | -55.89                 |
| 3      | Surcharge                  | 0.00                                  | 0.16            | 100.00                 |
| 3(a)   | Additional Surcharge       | 0.01                                  | 0.05            | 400.00                 |
| 4      | others                     | 26.62                                 | 8.09            | -69.61                 |
| 5      | Surcharge u/s 3(1)         | 1.07                                  | 0.10            | -90.65                 |
| 6      | Resale                     | 0.69                                  | 0.71            | 2.90                   |
|        | <b>TNGST Sub Total</b>     | <b>292.45</b>                         | <b>217.67</b>   | <b>-25.57</b>          |
| 7      | VAT Goods                  | 9038.10                               | 10142.78        | 12.22                  |
| 8      | NON- VATGoods              | 10249.95                              | 11175.63        | 9.03                   |
| 9      | TDS Collection - AG        | 68.13                                 | 65.80           | -3.42                  |
| 10     | TDS Collection – Chennai E | 66.92                                 | 76.20           | 13.87                  |
| 11     | Others                     | 16.73                                 | 17.11           | 2.27                   |
|        | <b>VAT Sub Total</b>       | <b>19439.83</b>                       | <b>21477.52</b> | <b>10.48</b>           |
| 12     | Central Sales Tax          | 1653.03                               | 1772.65         | 7.24                   |
| 13     | Entertainment Tax          | 12.24                                 | 13.18           | 7.68                   |
| 14     | Betting Tax                | 6.12                                  | 6.87            | 12.25                  |
| 15     | Luxury Tax                 | 170.15                                | 168.47          | -0.99                  |
| 16(a)  | Entry Tax on Goods         | 8.90                                  | 0.59            | -93.37                 |
| 16(b)  | Entry Tax on Vehicles      | 987.40                                | 1161.89         | 17.67                  |
|        | <b>Entry Tax Total</b>     | <b>996.30</b>                         | <b>1162.48</b>  | <b>16.68</b>           |
|        | <b>TOTAL</b>               | <b>22570.12</b>                       | <b>24818.84</b> | <b>9.96</b>            |



## 10. DIVISION-WISE REVENUE COLLECTIONS UNDER ALL ACTS - 2009-10

( Rs.In Crores )

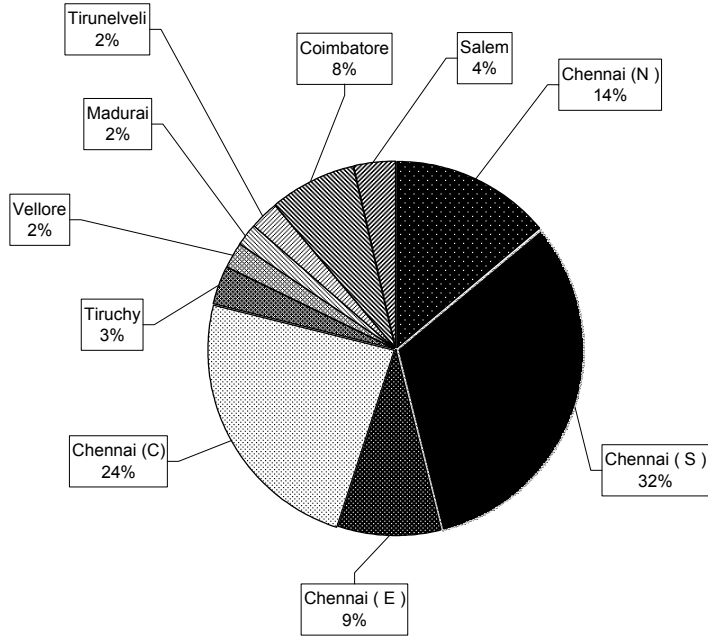
| Type of Tax                             | Chennai<br>( N ) | Chennai<br>( S ) | Chennai<br>( E ) | Chennai<br>( C ) | Tiruchy       | Vellore       | Madurai       | Tiru<br>nelveli | Coimbatore     | Salem         | STATE           | %             |
|---|------------------|------------------|------------------|------------------|---------------|---------------|---------------|-----------------|----------------|---------------|-----------------|---------------|
| VAT-Goods                               | 752.93           | 2460.20          | 1294.91          | 2566.05          | 510.71        | 218.55        | 317.18        | 453.63          | 979.04         | 589.58        | 10142.78        | 40.87         |
| NON-VAT-Goods                           | 2556.47          | 4506.58          | 451.21           | 2820.71          | 58.28         | 263.32        | 2.68          | 0.00            | 491.81         | 24.57         | 11175.63        | 45.03         |
| Others                                  | 0.65             | 5.99             | 1.07             | 1.71             | 0.72          | 0.94          | 0.31          | 0.38            | 3.49           | 1.85          | 17.11           | 0.07          |
| <b>VAT Revenue</b>                      | <b>3310.05</b>   | <b>6972.77</b>   | <b>1747.19</b>   | <b>5388.47</b>   | <b>569.71</b> | <b>482.81</b> | <b>320.17</b> | <b>454.01</b>   | <b>1474.34</b> | <b>616.00</b> | <b>21335.52</b> | <b>85.97</b>  |
| TNGST Revenue                           | 14.61            | 28.80            | 12.21            | 48.09            | 15.40         | 3.30          | 8.01          | 19.76           | 39.98          | 27.51         | 217.67          | 0.88          |
| Central Sales Tax                       | 97.84            | 712.03           | 162.32           | 225.01           | 213.15        | 14.30         | 31.52         | 61.11           | 152.02         | 103.35        | 1772.65         | 7.14          |
| Et. Tax                                 | 0.05             | 2.26             | 4.94             | 1.25             | 0.41          | 0.16          | 0.43          | 0.29            | 2.71           | 0.68          | 13.18           | 0.05          |
| Betting Tax                             | 0.00             | 6.73             | 0.00             | 0.00             | 0.00          | 0.00          | 0.00          | 0.00            | 0.14           | 0.00          | 6.87            | 0.03          |
| Luxury Tax                              | 0.61             | 40.99            | 32.58            | 48.73            | 8.04          | 2.60          | 10.48         | 3.43            | 17.14          | 3.87          | 168.47          | 0.68          |
| Entry -Goods                            | 0.00             | 0.01             | 0.37             | 0.02             | 0.00          | 0.01          | 0.09          | 0.00            | 0.04           | 0.05          | 0.59            | 0.00          |
| Entry -Vehicles                         | 13.77            | 144.56           | 169.41           | 285.66           | 41.33         | 37.41         | 93.95         | 52.27           | 194.97         | 128.56        | 1161.89         | 4.68          |
| <b>Entry Tax<br/>-Total</b>             | <b>13.77</b>     | <b>144.57</b>    | <b>169.78</b>    | <b>285.68</b>    | <b>41.33</b>  | <b>37.42</b>  | <b>94.04</b>  | <b>52.27</b>    | <b>195.01</b>  | <b>128.61</b> | <b>1162.48</b>  | <b>4.68</b>   |
| TDS Collection<br>Chennai ( E ) &<br>AG | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          | 0.00          | 0.00          | 0.00            | 0.00           | 0.00          | 142.00          | 0.57          |
| <b>All Taxes of CT</b>                  | <b>3436.93</b>   | <b>7908.15</b>   | <b>2129.02</b>   | <b>5997.23</b>   | <b>848.04</b> | <b>540.59</b> | <b>464.65</b> | <b>590.87</b>   | <b>1881.34</b> | <b>880.02</b> | <b>24818.84</b> | <b>100.00</b> |

## 11. DIVISION - WISE REVENUE RECEIPTS -AT A GLANCE

( Rs.In Crores )

| CT<br>Division    | 2005-06      |                      | 2006-07      |                      | 2007-08      |                      | 2008-09      |                      | 2009-10      |                      |
|-------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|
|                   | Revenue      | Share<br>to<br>Total | Revenue      | Share<br>to<br>Total | Revenue      | Share<br>to<br>Total | Revenue      | Share<br>to<br>Total | Revenue      | Share<br>to<br>Total |
| Chennai ( N )     | 1946         | 11.71                | 2301         | 11.97                | 2564         | 12.85                | 3056         | 13.54                | 3437         | 13.85                |
| Chennai ( S )     | 5273         | 31.74                | 6180         | 32.16                | 6498         | 32.57                | 7601         | 33.68                | 7908         | 31.86                |
| Chennai ( E )     | 1591         | 9.58                 | 1952         | 10.16                | 1889         | 9.47                 | 1994         | 8.83                 | 2129         | 8.58                 |
| Chennai (C)       | 3906         | 23.51                | 4358         | 22.68                | 4649         | 23.30                | 5217         | 23.11                | 5997         | 24.16                |
| Tiruchy           | 524          | 3.15                 | 596          | 3.10                 | 659          | 3.30                 | 684          | 3.03                 | 848          | 3.42                 |
| Vellore           | 431          | 2.59                 | 435          | 2.26                 | 443          | 2.22                 | 495          | 2.19                 | 541          | 2.18                 |
| Madurai           | 394          | 2.37                 | 448          | 2.33                 | 404          | 2.02                 | 416          | 1.84                 | 465          | 1.87                 |
| Tirunelveli       | 380          | 2.29                 | 379          | 1.97                 | 350          | 1.75                 | 445          | 1.97                 | 591          | 2.38                 |
| Coimbatore        | 1453         | 8.75                 | 1763         | 9.17                 | 1704         | 8.54                 | 1766         | 7.82                 | 1881         | 7.58                 |
| Salem             | 656          | 3.95                 | 736          | 3.83                 | 693          | 3.47                 | 761          | 3.37                 | 880          | 3.55                 |
| TDS<br>Collection | 61           | 0.37                 | 69           | 0.36                 | 100          | 0.50                 | 135          | 0.60                 | 142          | 0.57                 |
| <b>Total</b>      | <b>16615</b> | <b>100.00</b>        | <b>19217</b> | <b>100.00</b>        | <b>19952</b> | <b>100.00</b>        | <b>22570</b> | <b>100.00</b>        | <b>24819</b> | <b>100.00</b>        |

**DIVISION - WISE REVENUE COLLECTIONS 2009 - 10**



**12. CT DISTRICT / ZONEWISE ASSESSEES AND  
TAX REVENUE**

| Division             | District / Zone | Number of Assesseees under VAT Act |              |              | Total Revenue under all Acts (Rs. In Crores) |                |                |
|----------------------|-----------------|------------------------------------|--------------|--------------|--|----------------|----------------|
|                      |                 | 2008-09                            | 2009-10      | GR ( in% )   | 2008-09                                      | 2009-10        | GR ( in% )     |
| 1                    | 2               | 3                                  | 4            | 5            | 6  | 7              | 8              |
| <b>CHENNAI ( N )</b> | Zone - I        | 3587                               | 3775         | 5.25         | 227.03                                       | 222.13         | -2.16          |
|                      | Zone - II       | 3643                               | 3746         | 2.84         | 91.34  | 92.59          | 1.37           |
|                      | Zone - 1II      | 3830                               | 3890         | 1.56         | 125.63                                       | 130.69         | 4.03           |
|                      | FTAC - III      | 19                                 | 19           | -0.50        | 2611.52                                      | 2990.71        | 14.52          |
|                      | Enft ( N )      | --                                 |              |              | 0.52   | 0.81           | 55.77          |
|                      | <b>TOTAL</b>    |                                    | <b>11079</b> | <b>11430</b> | <b>3.17</b>                                  | <b>3056.04</b> | <b>3436.93</b> |
| <b>CHENNAI ( S )</b> | Zone - VII      | 13459                              | 14114        | 4.87         | 776.30                                       | 810.00         | 4.34           |
|                      | Zone - X        | 13555                              | 14757        | 8.87         | 660.80                                       | 679.78         | 2.87           |
|                      | Kancheepuram    | 5007                               | 6472         | 29.26        | 724.96                                       | 971.96         | 34.07          |
|                      | FTAC - IV       | 18                                 | 17           | -7.68        | 5438.70                                      | 5446.41        | 0.14           |
|                      | Enft ( S )      | --                                 | ...          | ...          | ...  | ...            | ...            |
|                      | <b>TOTAL</b>    |                                    | <b>32039</b> | <b>35360</b> | <b>10.37</b>                                 | <b>7600.76</b> | <b>7908.15</b> |

(contd.)

## 12. CT DISTRICT / ZONEWISE ASSESSEES AND TAX REVENUE

| 1                    | 2              | 3            | 4            | 5            | 6              | 7              | 8             |
|----------------------|----------------|--------------|--------------|--------------|----------------|----------------|---------------|
| <b>CHENNAI ( E )</b> | Zone - V       | 3465         | 3717         | 7.28         | 481.55         | 484.86         | 0.69          |
|                      | Zone - VI      | 4152         | 4415         | 6.32         | 459.46         | 486.91         | 5.97          |
|                      | Zone - 1X      | 5094         | 5549         | 8.92         | 150.92         | 164.87         | 9.24          |
|                      | FTAC - I       | 24           | 24           | -1.22        | 901.65         | 992.38         | 10.06         |
|                      | Enft ( E )     | --           | ...          | ...          | ...            | ...            | ...           |
|                      | <b>TOTAL</b>   | <b>12735</b> | <b>13704</b> | <b>7.61</b>  | <b>1993.58</b> | <b>2129.02</b> | <b>6.7938</b> |
| <b>CHENNAI ( C )</b> | Zone - IV      | 5106         | 4663         | -8.68        | 484.22         | 548.08         | 13.19         |
|                      | Zone - VIII    | 6739         | 7503         | 11.33        | 782.88         | 846.40         | 8.11          |
|                      | Zone - XI      | 6173         | 6277         | 1.68         | 825.14         | 1426.17        | 72.84         |
|                      | FTAC - II      | 34           | 32           | -6.66        | 3124.78        | 3176.58        | 1.66          |
|                      | Enft ( C )     | ...          | ...          | ...          | ...            | ...            | ...           |
|                      | <b>TOTAL</b>   | <b>18052</b> | <b>18474</b> | <b>2.34</b>  | <b>5217.02</b> | <b>5997.23</b> | <b>14.955</b> |
| <b>TIRUCHY</b>       | Tiruchy(Town ) | 5990         | 6208         | 3.64         | 419.44         | 489.18         | 16.63         |
|                      | Karur          | 3338         | 4593         | 37.58        | 164.89         | 212.69         | 28.99         |
|                      | Thanjavur      | 3086         | 2921         | -5.36        | 31.69          | 36.92          | 16.50         |
|                      | Kumbakonam     | 2288         | 2485         | 8.60         | 29.45          | 26.14          | -11.24        |
|                      | Pudukkottai    | 1725         | 2105         | 22.02        | 38.72          | 83.11          | 114.64        |
|                      | <b>TOTAL</b>   | <b>14704</b> | <b>18271</b> | <b>24.26</b> | <b>684.19</b>  | <b>848.04</b>  | <b>23.948</b> |

Contd..

## 12. CT DISTRICT / ZONEWISE ASSESSEES AND TAX REVENUE

| 1                  | 2               | 3            | 4            | 5           | 6             | 7             | 8            |
|--------------------|-----------------|--------------|--------------|-------------|---------------|---------------|--------------|
| <b>VELLORE</b>     | Vellore         | 3295         | 4168         | 26.50       | 106.32        | 148.49        | 39.66        |
|                    | Tiruvannamalai  | 2716         | 2906         | 7.01        | 28.99         | 34.02         | 17.35        |
|                    | Cuddalore       | 2790         | 2583         | -7.41       | 64.58         | 68.58         | 6.19         |
|                    | Villupuram      | 1849         | 2265         | 22.49       | 295.98        | 289.50        | -2.19        |
|                    | <b>TOTAL</b>    | <b>11280</b> | <b>11923</b> | <b>5.70</b> | <b>495.87</b> | <b>540.59</b> | <b>9.02</b>  |
| <b>MADURAI</b>     | Madurai (East ) | 8353         | 8540         | 2.23        | 120.84        | 137.63        | 13.89        |
|                    | Madurai (West ) | 6278         | 6478         | 3.18        | 185.01        | 201.59        | 8.96         |
|                    | Dindigul        | 3255         | 3997         | 22.80       | 85.24         | 97.22         | 14.05        |
|                    | Sivaganga       | 2871         | 3494         | 21.68       | 25.10         | 28.21         | 12.39        |
|                    | <b>TOTAL</b>    | <b>20757</b> | <b>22508</b> | <b>8.44</b> | <b>416.19</b> | <b>464.65</b> | <b>11.64</b> |
| <b>TIRUNELVELI</b> | Tirunelveli     | 5033         | 4781         | -5.01       | 127.29        | 145.57        | 14.36        |
|                    | Nagercoil       | 2503         | 3259         | 30.21       | 49.96         | 62.25         | 24.60        |
|                    | Tuticorin       | 3043         | 3144         | 3.33        | 60.63         | 65.36         | 7.80         |
|                    | Virudhunagar    | 2053         | 2063         | 0.50        | 112.09        | 211.96        | 89.10        |
|                    | Sivakasi        | 4732         | 5359         | 13.25       | 94.93         | 105.73        | 11.38        |
|                    | <b>TOTAL</b>    | <b>17364</b> | <b>18607</b> | <b>7.16</b> | <b>444.90</b> | <b>590.87</b> | <b>32.81</b> |

(contd.)

## 12. CT DISTRICT / ZONEWISE ASSESSEES AND TAX REVENUE

| 1                     | 2            | 3             | 4             | 5            | 6               | 7               | 8            |
|-----------------------|--------------|---------------|---------------|--------------|-----------------|-----------------|--------------|
| <b>COIMBATORE</b>     | Zone - I     | 8086          | 8938          | 10.54        | 864.42          | 879.16          | 1.71         |
|                       | Zone - II    | 7349          | 7688          | 4.62         | 231.62          | 286.29          | 23.60        |
|                       | Zone - III   | 11677         | 11938         | 2.24         | 253.05          | 284.38          | 12.38        |
|                       | FTAC - I     | 15            | 15            | -2.18        | 65.97           | 65.18           | -1.20        |
|                       | FTAC - II    | 17            | 17            | -2.18        | 66.26           | 50.40           | -23.94       |
|                       | Pollachi     | 1941          | 2603          | 34.10        | 48.36           | 52.45           | 8.46         |
|                       | Tiruppur     | 11551         | 13705         | 18.65        | 210.25          | 233.15          | 10.89        |
|                       | The Nilgiris | 1362          | 1623          | 19.15        | 26.01           | 30.33           | 16.61        |
|                       | <b>TOTAL</b> | <b>41966</b>  | <b>46527</b>  | <b>10.87</b> | <b>1765.94</b>  | <b>1881.34</b>  | <b>6.53</b>  |
| <b>SALEM</b>          | Salem        | 5767          | 7059          | 22.40        | 179.86          | 225.49          | 25.37        |
|                       | Namakkal     | 5384          | 5581          | 3.67         | 119.28          | 138.45          | 16.07        |
|                       | Erode        | 8703          | 9973          | 14.59        | 155.31          | 175.82          | 13.21        |
|                       | Dharmapuri   | 3766          | 4751          | 26.15        | 306.63          | 340.26          | 10.97        |
|                       | <b>TOTAL</b> | <b>23620</b>  | <b>27364</b>  | <b>15.85</b> | <b>760.58</b>   | <b>880.02</b>   | <b>15.70</b> |
| <b>TDS Collection</b> |              | ...           | ...           | ...          | 135.05          | 142.00          | 5.15         |
| <b>TOTAL</b>          |              | <b>205319</b> | <b>224168</b> | <b>9.18</b>  | <b>22570.12</b> | <b>24818.84</b> | <b>9.96</b>  |

### 13. VAT AND NON VAT RAVENUE TREND

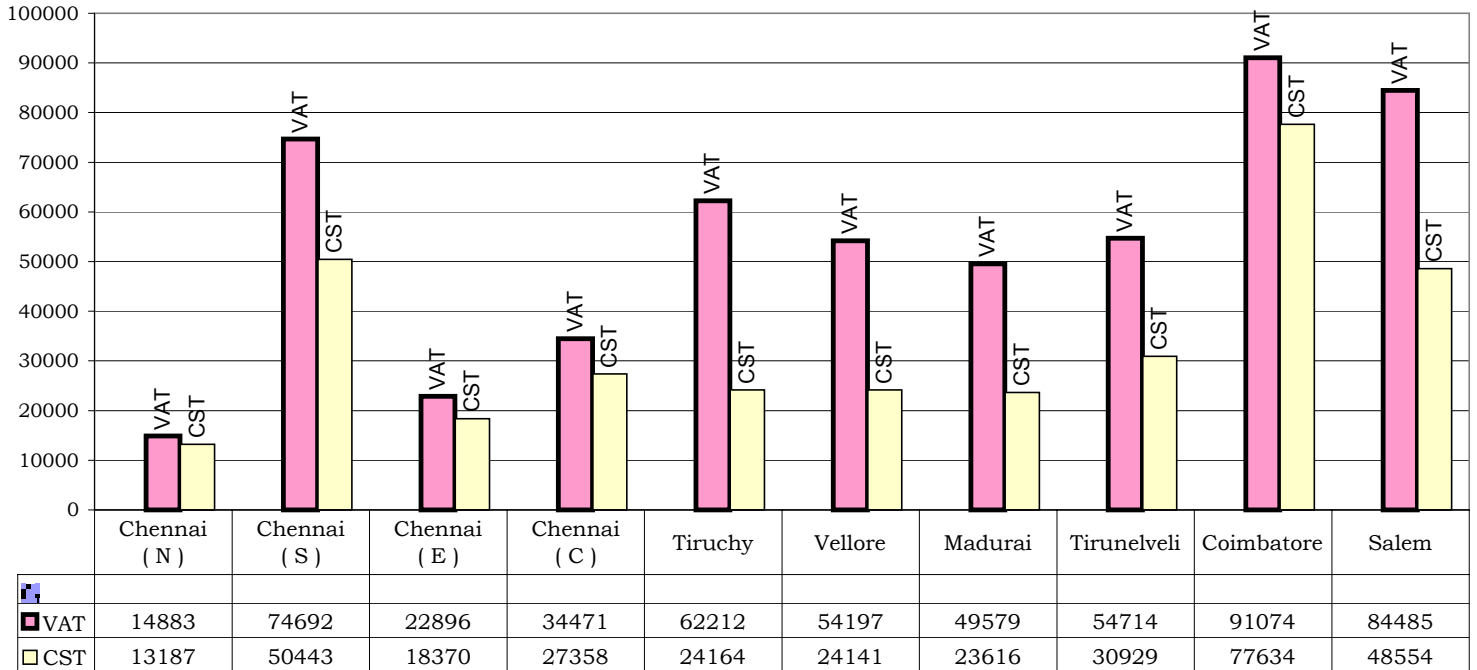
( Rs.in Crores )

| MONTH        | VAT            |                 |                         | NON VAT         |                 |                         |
|--------------|----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|
|              | 2008 - 09      | 2009 - 10       | Growth Rate<br>( in % ) | 2008 - 09       | 2009 - 10       | Growth Rate<br>( in % ) |
| April        | 769.52         | 803.20          | 4.38                    | 779.47          | 913.25          | 17.16                   |
| May          | 722.01         | 804.10          | 11.37                   | 816.81          | 869.81          | 6.49                    |
| June         | 743.62         | 779.92          | 4.88                    | 875.98          | 893.69          | 2.02                    |
| July         | 753.23         | 799.80          | 6.18                    | 865.21          | 904.20          | 4.51                    |
| August       | 784.09         | 829.69          | 5.82                    | 903.66          | 939.00          | 3.91                    |
| September    | 813.36         | 861.17          | 5.88                    | 894.09          | 978.55          | 9.45                    |
| October      | 891.42         | 910.68          | 2.16                    | 897.09          | 974.82          | 8.66                    |
| November     | 797.39         | 902.87          | 13.23                   | 884.66          | 999.10          | 12.94                   |
| December     | 716.49         | 810.06          | 13.06                   | 786.04          | 862.47          | 9.72                    |
| January      | 713.46         | 890.00          | 24.74                   | 840.83          | 888.46          | 5.66                    |
| February     | 704.37         | 892.49          | 26.71                   | 894.12          | 966.99          | 8.15                    |
| March        | 780.92         | 1017.91         | 30.35                   | 811.99          | 985.28          | 21.34                   |
| <b>Total</b> | <b>9189.88</b> | <b>10301.89</b> | <b>12.10</b>            | <b>10249.95</b> | <b>11175.63</b> | <b>9.03</b>             |

VAT : Inculding Others and TDS



## DIVISION - WISE REGISTERED DEALERS - 2009-10 (VAT & CST)



## 14. CONTRIBUTION OF TOP 100 DEALERS AND COMMODITIES

(Rs.in Crores)

| SL.No. | DESCRIPTION                  | 2008-09  | 2009-10  | % of Share to total revenue |         |
|--------|------------------------------|----------|----------|-----------------------------|---------|
|        |                              |          |          | 2008-09                     | 2009-10 |
| 1      | Total Revenue*               | 21937.38 | 24235.54 | ..                          | ..      |
| 2      | Share of Top 100 Dealers     | 14352.32 | 15929.81 | 65.42                       | 65.73   |
| 3      | Share of Top 100 Commodities | 17141.36 | 18921.79 | 78.14                       | 78.07   |

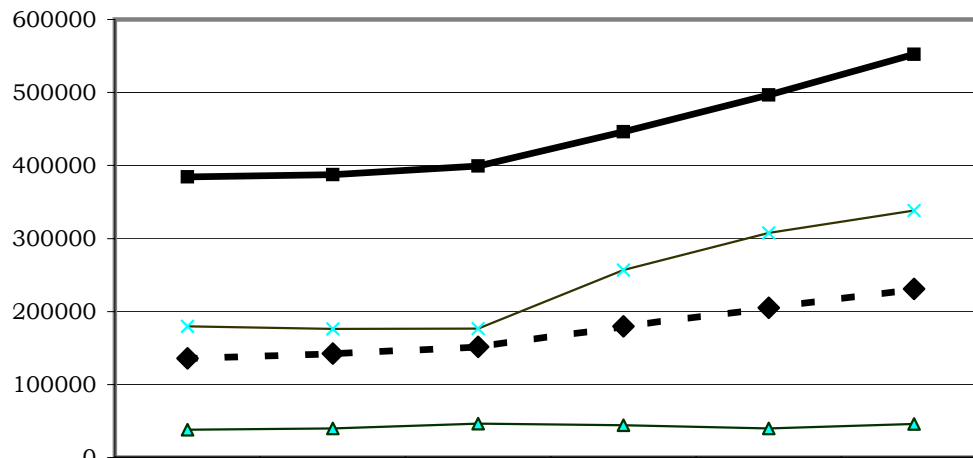
(\*Excluding Luxury Tax, Entertainment Tax, Betting Tax,T.N.G.S.T., and T.D.S.,)

## 15. REGISTERED DEALERS IN TAMIL NADU

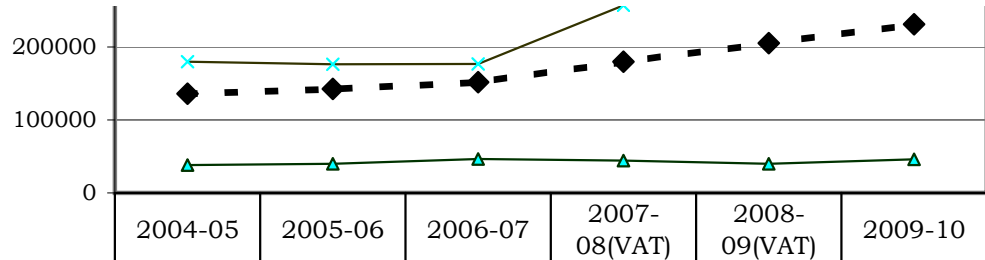
(In No.)

| Category  | 2004-05 |       | 2005-06 |       | 2006-07 |      | 2007-08    |       | 2008-09 |       | 2009-10 |       |
|---|---------|-------|---------|-------|---------|------|------------|-------|---------|-------|---------|-------|
|   | No.     | %     | No.     | %     | No.     | %    | No.        | %     | No.     | %     | No.     | %     |
| <b>TNGST</b>                                    |         |       |         |       |         |      | <b>VAT</b> |       |         |       |         |       |
| Regd. Dealers                                   | 384493  | 100   | 387527  | 100   | 399103  | 100  | 446251     | 100   | 496715  | 100   | 543203  | 100   |
| Assesseees                                      | 136030  | 35    | 142601  | 37    | 151818  | 38   | 179714     | 40    | 205319  | 41    | 224168  | 41    |
| Non - Assesseees                                | 248463  | 65    | 244926  | 63    | 247285  | 62   | 266537     | 60    | 291396  | 59    | 319035  | 59    |
| Growth of Registered Dealers over previous year |         | 1.20  |         | 0.80  |         | 3.00 |            | 11.80 |         | 11.30 |         | 9.36  |
| <b>CST</b>                                      |         |       |         |       |         |      |            |       |         |       |         |       |
| Regd. Dealers                                   | 179895  | 100   | 176056  | 100   | 176554  | 100  | 256872     | 100   | 307516  | 100   | 338396  | 100   |
| Assesseees                                      | 37917   | 21    | 39669   | 23    | 46393   | 26   | 44360      | 18    | 39733   | 13    | 45991   | 14    |
| Non - Assesseees                                | 141978  | 79    | 136387  | 77    | 130161  | 74   | 212512     | 82    | 267783  | 87    | 292405  | 86    |
| Growth of Registered Dealers over previous year |         | 13.30 |         | -2.10 |         | 0.30 |            | 45.50 |         | 19.70 |         | 10.04 |

### REGISTERED DEALERS AND NUMBER OF ASSESSEES ( 2004-05 TO 2009-10 )



|                            | 2004-05 | 2005-06 | 2006-07 | 2007-08(VAT) | 2008-09(VAT) | 2009-10 |
|----------------------------|---------|---------|---------|--------------|--------------|---------|
| - ◆ TNGST/VAT Assesses     | 136030  | 142601  | 151818  | 179714       | 205319       | 231027  |
| —■ TNGST/VAT Regd. Dealers | 384493  | 387527  | 399103  | 446251       | 496715       | 552027  |
| —▲ CST Assesses            | 37917   | 39669   | 46393   | 44360        | 39733        | 45991   |
| —× CST Regd. Dealers       | 179895  | 176056  | 176554  | 256872       | 307516       | 338396  |



|                          | 2004-05 | 2005-06 | 2006-07 | 2007-08(VAT) | 2008-09(VAT) | 2009-10 |
|--------------------------|---------|---------|---------|--------------|--------------|---------|
| - ◆ TNGST/VAT Assessees  | 136030  | 142601  | 151818  | 179714       | 205319       | 231027  |
| ■ TNGST/VAT Regd.Dealers | 384493  | 387527  | 399103  | 446251       | 496715       | 552027  |
| — ▲ CST Assessees        | 37917   | 39669   | 46393   | 44360        | 39733        | 45991   |
| — × CST Regd.Dealers     | 179895  | 176056  | 176554  | 256872       | 307516       | 338396  |

## 16. DIVISION - WISE REGISTERED DEALERS - 2009-10

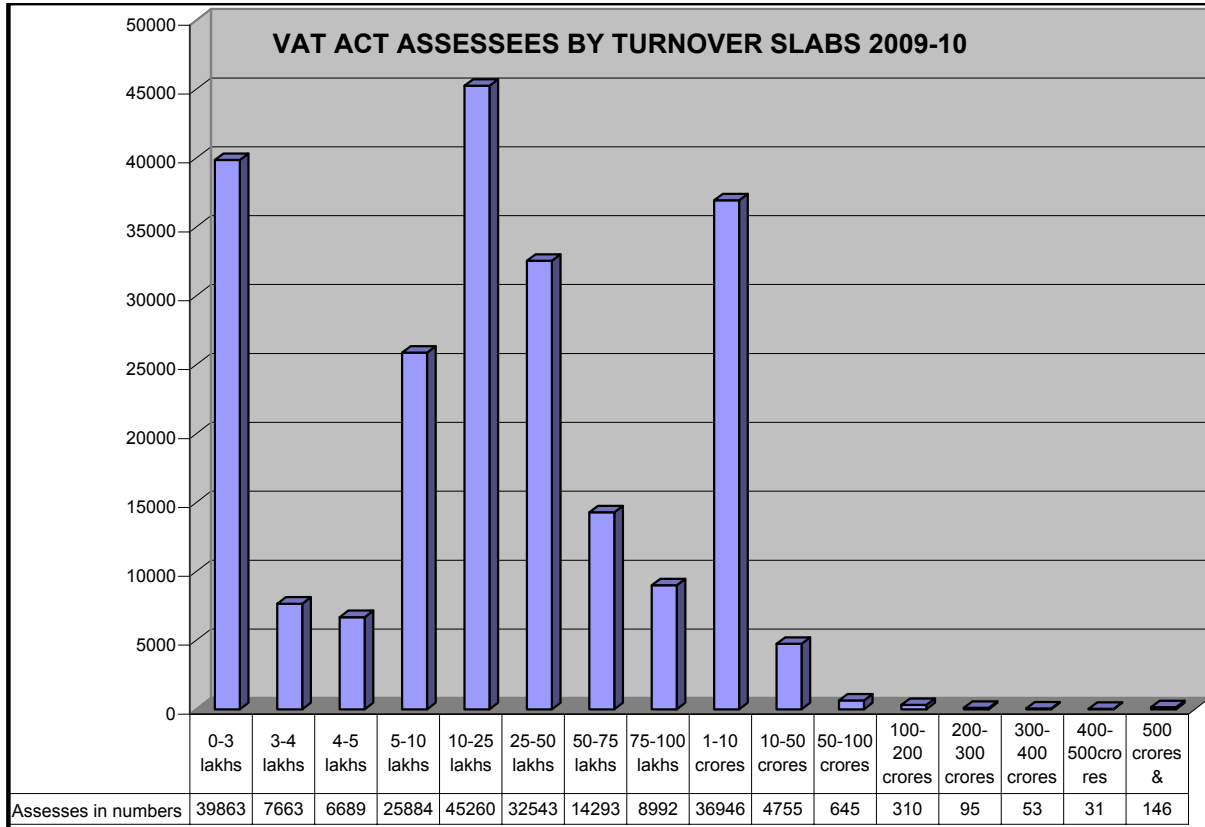
(In No.)

| Category                           | Chennai<br>(N) | Chennai<br>(S) | Chennai<br>(E) | Chennai<br>(C) | Tiruchy | Vellore | Madurai | Tirunel<br>veli | Coimbat<br>ore | Salem | STATE  |
|------------------------------------|----------------|----------------|----------------|----------------|---------|---------|---------|-----------------|----------------|-------|--------|
| <b><u>VAT</u></b>                  |                |                |                |                |         |         |         |                 |                |       |        |
| Regd. Dealers                      | 14883          | 74692          | 22896          | 34471          | 62212   | 54197   | 49579   | 54714           | 91074          | 84485 | 543203 |
| Assessees                          | 11430          | 35360          | 13704          | 18474          | 18271   | 11923   | 22508   | 18607           | 46527          | 27364 | 224168 |
| Non-Assessees                      | 3453           | 39332          | 9192           | 15997          | 43941   | 42274   | 27071   | 36107           | 44547          | 57121 | 319035 |
| % to State                         | 2.74           | 13.75          | 4.21           | 6.35           | 11.45   | 9.98    | 9.13    | 10.07           | 16.77          | 15.55 | 100.00 |
| % of Assessees to<br>Regd. dealers | 76.80          | 47.34          | 59.85          | 53.59          | 29.37   | 22.00   | 45.40   | 34.01           | 51.09          | 32.39 | 41.27  |
| <b><u>CST</u></b>                  |                |                |                |                |         |         |         |                 |                |       |        |
| Regd. Dealers                      | 13187          | 50443          | 18370          | 27358          | 24164   | 24141   | 23616   | 30929           | 77634          | 48554 | 338396 |
| Assessees                          | 5030           | 10630          | 3961           | 4902           | 1061    | 803     | 2409    | 3737            | 9841           | 3617  | 45991  |
| Non-Assessees                      | 8157           | 39813          | 14409          | 22456          | 23103   | 23338   | 21207   | 27192           | 67793          | 44937 | 292405 |
| % to State                         | 3.90           | 14.91          | 5.43           | 8.08           | 7.14    | 7.13    | 6.98    | 9.14            | 22.94          | 14.35 | 100.00 |
| % of Assessees to<br>Regd Dealers  | 38.14          | 21.07          | 21.56          | 17.92          | 4.39    | 3.33    | 10.20   | 12.08           | 12.68          | 7.45  | 13.59  |

**17. DIVISION - WISE DISTRIBUTION OF VAT ASSESSEES BY TURNOVER SLABS-2009-10**

**(In No.)**

| Turnover Slabs     | Number of Assesseees |              |              |              |              |              |              |               |              |              |               |               |
|--------------------|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|---------------|---------------|
|                    | Chennai (N)          | Chennai (S)  | Chennai (E)  | Chennai (C)  | Trichy       | Vellore      | Madurai      | Tiru nel veli | Coimbatore   | Salem        | STATE         | % to state    |
| <b>Rs.in lakhs</b> |                      |              |              |              |              |              |              |               |              |              |               |               |
| 0-3                | 1432                 | 6593         | 2198         | 2850         | 2766         | 2291         | 3787         | 3418          | 8485         | 6043         | 39863         | 17.78         |
| 3-4                | 346                  | 1225         | 387          | 521          | 582          | 317          | 978          | 628           | 1758         | 921          | 7663          | 3.42          |
| 4-5                | 293                  | 1029         | 320          | 459          | 466          | 325          | 881          | 568           | 1531         | 817          | 6689          | 2.98          |
| 5-10               | 1188                 | 4192         | 1506         | 1875         | 1850         | 1240         | 3035         | 2145          | 5756         | 3097         | 25884         | 11.55         |
| 10-25              | 2301                 | 7268         | 2711         | 3551         | 4048         | 2610         | 4863         | 3782          | 8965         | 5160         | 45260         | 20.19         |
| 25-50              | 1796                 | 4998         | 1979         | 2665         | 2938         | 1916         | 3271         | 2794          | 6413         | 3773         | 32543         | 14.52         |
| 50-75              | 800                  | 2205         | 879          | 1198         | 1216         | 758          | 1366         | 1216          | 2961         | 1694         | 14293         | 6.38          |
| 75-100             | 494                  | 1405         | 534          | 808          | 761          | 475          | 789          | 764           | 1891         | 1071         | 8992          | 4.01          |
| 1-10               | 2328                 | 5471         | 2526         | 3672         | 3265         | 1778         | 3161         | 2870          | 7638         | 4237         | 36946         | 16.48         |
| 10-50              | 359                  | 743          | 502          | 628          | 317          | 171          | 309          | 354           | 935          | 437          | 4755          | 2.12          |
| 50-100             | 45                   | 105          | 78           | 115          | 31           | 20           | 38           | 40            | 108          | 65           | 645           | 0.29          |
| 100-200            | 23                   | 62           | 39           | 56           | 15           | 13           | 14           | 18            | 39           | 31           | 310           | 0.14          |
| 200-300            | 6                    | 22           | 10           | 23           | 4            | 0            | 6            | 4             | 12           | 8            | 95            | 0.04          |
| 300-400            | 3                    | 6            | 12           | 17           | 2            | 1            | 2            | 2             | 5            | 3            | 53            | 0.02          |
| 400-500            | 5                    | 7            | 3            | 6            | 2            | 1            | 2            | 0             | 5            | 0            | 31            | 0.01          |
| 500 & above        | 11                   | 29           | 20           | 30           | 8            | 7            | 5            | 4             | 25           | 7            | 146           | 0.07          |
| <b>Total</b>       | <b>11430</b>         | <b>35360</b> | <b>13704</b> | <b>18474</b> | <b>18271</b> | <b>11923</b> | <b>22507</b> | <b>18607</b>  | <b>46527</b> | <b>27364</b> | <b>224168</b> | <b>100.00</b> |
| % to State         | 5.10                 | 15.77        | 6.11         | 8.24         | 8.15         | 5.32         | 10.04        | 8.30          | 20.76        | 12.21        | 100.00        | -             |



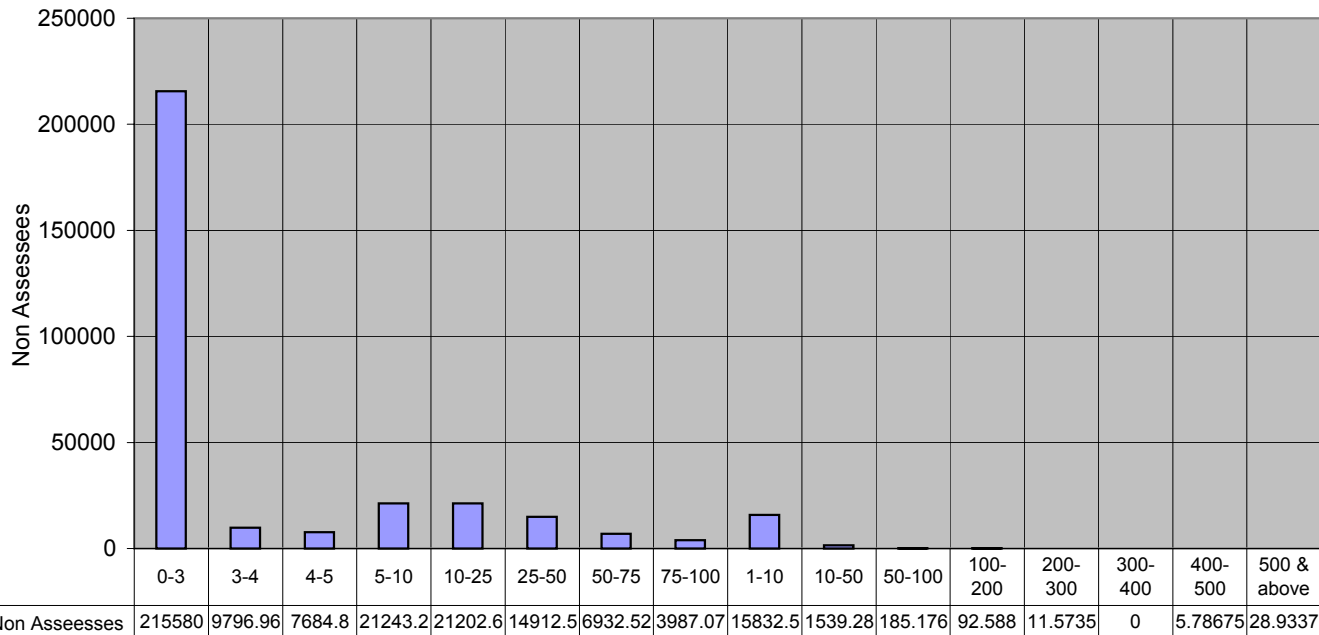


**18. DIVISION-WISE DISTRIBUTION OF VAT NON-ASSESSEES  
BY TURNOVER SLABS - 2009-10**

**(In No.)**

| Turnover Slabs      | Number of Non-Assessees |              |             |              |              |              |              |              |              |              |               |            |
|---------------------|-------------------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|------------|
|                     | Chennai(N)              | Chennai(S)   | Chennai(E)  | Chennai(C)   | Trichy       | Vellore      | Madurai      | Tirunelveli  | Coimbatore   | Sal em       | STATE         | %          |
| <b>Rs.in lakhs</b>  |                         |              |             |              |              |              |              |              |              |              |               |            |
| 0-3                 | 2125                    | 30008        | 5710        | 11798        | 31577        | 19378        | 16590        | 24501        | 31416        | 37525        | 215580        | 32.45      |
| 3-4                 | 158                     | 1287         | 262         | 434          | 1351         | 1318         | 1128         | 936          | 1195         | 1731         | 9797          | 3.07       |
| 4-5                 | 88                      | 1014         | 245         | 300          | 761          | 1042         | 918          | 822          | 940          | 1413         | 7685          | 2.41       |
| 5-10                | 357                     | 2297         | 538         | 1041         | 2435         | 3518         | 2627         | 1860         | 2645         | 3828         | 21243         | 6.66       |
| 10-25               | 232                     | 2042         | 645         | 831          | 2492         | 5357         | 2056         | 2465         | 2662         | 3828         | 21203         | 6.65       |
| 25-50               | 151                     | 984          | 466         | 550          | 1826         | 4220         | 1465         | 2123         | 1909         | 2801         | 14912         | 4.67       |
| 50-75               | 77                      | 404          | 231         | 233          | 970          | 1924         | 542          | 924          | 976          | 1407         | 6933          | 2.17       |
| 75-100              | 44                      | 268          | 148         | 170          | 590          | 978          | 337          | 639          | 511          | 735          | 3987          | 1.25       |
| <b>Rs.in crores</b> |                         |              |             |              |              |              |              |              |              |              |               |            |
| 1-10                | 184                     | 870          | 814         | 517          | 1826         | 4209         | 1358         | 1655         | 2066         | 3430         | 15833         | 4.96       |
| 10-50               | 29                      | 110          | 114         | 90           | 95           | 287          | 49           | 160          | 180          | 386          | 1539          | 0.48       |
| 50-100              | 4                       | 31           | 7           | 17           | 19           | 32           | 0            | 23           | 26           | 19           | 185           | 0.06       |
| 100-200             | 4                       | 4            | 10          | 3            | 0            | 11           | 0            | 0            | 20           | 19           | 93            | 0.03       |
| 200-300             | 0                       | 0            | 0           | 7            | 0            | 0            | 0            | 0            | 0            | 0            | 12            | 0.00       |
| 300-400             | 0                       | 0            | 0           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0.00       |
| 400-500             | 0                       | 0            | 0           | 3            | 0            | 0            | 0            | 0            | 0            | 0            | 6             | 0.00       |
| 500 & above         | 0                       | 13           | 0           | 3            | 0            | 0            | 0            | 0            | 3            | 0            | 29            | 0.00       |
| <b>Total</b>        | <b>3453</b>             | <b>39332</b> | <b>9192</b> | <b>15997</b> | <b>43941</b> | <b>42274</b> | <b>27071</b> | <b>36107</b> | <b>44547</b> | <b>57121</b> | <b>319035</b> | <b>100</b> |
| % to State          | 1.08                    | 12.33        | 2.88        | 5.01         | 13.77        | 13.25        | 8.49         | 11.32        | 13.96        | 17.90        | 100.00        | -          |

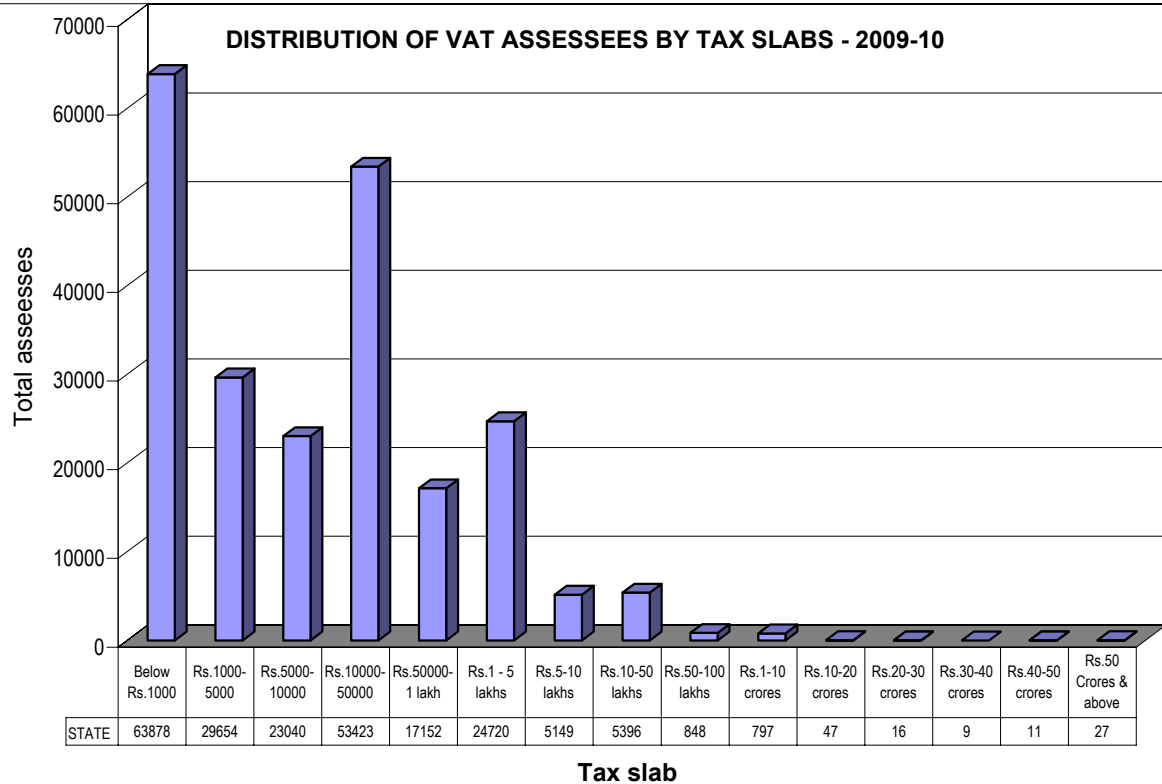
Division- wise Distribution of VAT Non-Assessees by TurnOver slabs  
2009-10



## 19. DIVISION - WISE DISTRIBUTION OF VAT ASSESSEES BY TAX SLABS 2009-10

( In Numbers )

| Number of Assesseees |              |              |              |              |              |              |              |              |              |              |               |               |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| Tax Slabs            | Chennai(N)   | Chennai(S)   | Chennai(E)   | Chennai( C)  | Tiruchy      | Vellore      | Madurai      | Tirunelveli  | Coimbatore   | Salem        | STATE         | %             |
| Below Rs.1000        | 2330         | 8568         | 3383         | 3786         | 4877         | 4126         | 7081         | 5798         | 14453        | 9476         | 63878         | 28.50         |
| Rs.1000-5000         | 1080         | 4098         | 1426         | 1867         | 3110         | 1849         | 3934         | 2842         | 5856         | 3592         | 29654         | 13.23         |
| Rs.5000-10000        | 944          | 3559         | 1200         | 1637         | 2403         | 1569         | 2685         | 2024         | 4384         | 2635         | 23040         | 10.28         |
| Rs.10000-50000       | 2944         | 8833         | 3235         | 4452         | 4715         | 2817         | 4985         | 4511         | 10837        | 6094         | 53423         | 23.83         |
| Rs.50000-1 lakh      | 1249         | 3146         | 1216         | 1752         | 1191         | 565          | 1318         | 1177         | 3547         | 1991         | 17152         | 7.65          |
| Rs.1 - 5 lakhs       | 1904         | 4649         | 1880         | 2980         | 1409         | 711          | 1833         | 1569         | 5235         | 2551         | 24720         | 11.03         |
| Rs.5-10 lakhs        | 436          | 999          | 510          | 727          | 255          | 115          | 302          | 280          | 995          | 530          | 5149          | 2.30          |
| Rs.10-50 lakhs       | 428          | 1117         | 599          | 887          | 241          | 134          | 291          | 310          | 992          | 397          | 5396          | 2.41          |
| Rs.50-100 lakhs      | 53           | 164          | 103          | 175          | 35           | 17           | 44           | 67           | 135          | 55           | 848           | 0.38          |
| Rs.1-10 crores       | 53           | 201          | 130          | 183          | 30           | 16           | 32           | 28           | 85           | 39           | 797           | 0.36          |
| Rs.10-20 crores      | 4            | 15           | 9            | 9            | 0            | 1            | 2            | 0            | 5            | 2            | 47            | 0.02          |
| Rs.20-30 crores      | 0            | 2            | 7            | 3            | 1            | 1            | 0            | 0            | 1            | 1            | 16            | 0.01          |
| Rs.30-40 crores      | 1            | 1            | 2            | 4            | 0            | 0            | 0            | 0            | 0            | 1            | 9             | 0.00          |
| Rs.40-50 crores      | 0            | 2            | 4            | 2            | 1            | 1            | 0            | 0            | 1            | 0            | 11            | 0.00          |
| above                | 4            | 6            | 0            | 10           | 3            | 1            | 0            | 1            | 2            | 0            | 27            | 0.01          |
| <b>TOTAL</b>         | <b>11430</b> | <b>35360</b> | <b>13704</b> | <b>18474</b> | <b>18271</b> | <b>11923</b> | <b>22507</b> | <b>18607</b> | <b>46527</b> | <b>27364</b> | <b>224168</b> | <b>100.00</b> |
| % to State Total     | 5.10         |              | 6.11         | 8.24         | 8.15         | 5.32         | 10.04        | 8.30         | 20.76        | 12.21        | 100.00        |               |



## 20. DISTRIBUTION OF VAT ASSESSEES BY TURN OVER AND TAX SLABS - 2009-10

| 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   | 23591          | 2443         | 1983         | 6706          | 9132           | 6236           |
| Rs.1000-5000    | 9388           | 2142         | 1791         | 6532          | 4253           | 2341           |
| Rs.5000-10000   | 3640           | 1071         | 897          | 2994          | 9631           | 1969           |
| Rs.10000-50000  | 2799           | 1930         | 1811         | 8195          | 15077          | 12358          |
| Rs.50000-1 lakh | 181            | 49           | 167          | 1168          | 4849           | 4191           |
| Rs.1-5 lakhs    | 188            | 20           | 28           | 265           | 2251           | 5303           |
| Rs.5-10 lakhs   | 45             | 4            | 8            | 11            | 25             | 116            |
| Rs.10-50 lakhs  | 27             | 3            | 4            | 13            | 39             | 27             |
| Rs.50-100 lakhs | 3              | 1            | 1            | 0             | 2              | 3              |
| Rs.1-10 crores  | 0              | 0            | 0            | 0             | 0              | 0              |
| Rs.10-20 crores | 0              | 0            | 0            | 0             | 0              | 0              |
| Rs.20-30 crores | 0              | 0            | 0            | 0             | 0              | 0              |
| Rs.30-40 crores | 0              | 0            | 0            | 0             | 0              | 0              |
| Rs.40-50 crores | 0              | 0            | 0            | 0             | 0              | 0              |
| Rs.50 Crs&above | 0              | 0            | 0            | 0             | 1              | 0              |
| <b>TOTAL</b>    | <b>39863</b>   | <b>7663</b>  | <b>6689</b>  | <b>25884</b>  | <b>45260</b>   | <b>32543</b>   |
| % to Total      | 17.78          | 3.42         | 2.98         | 11.55         | 20.19          | 14.52          |

(Contd.)

**20. DISTRIBUTION OF VAT ASSESSEES BY TURN OVER AND TAX SLABS - 2009-10 (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   | 3013           | 1850            | 7944           | 819             | 88               | 42                |
| Rs.1000-5000    | 970            | 545             | 1567           | 106             | 13               | 3                 |
| Rs.5000-10000   | 857            | 496             | 1345           | 120             | 8                | 6                 |
| Rs.10000-50000  | 3353           | 1800            | 5625           | 398             | 31               | 15                |
| Rs.50000-1 lakh | 1867           | 1012            | 3324           | 305             | 19               | 12                |
| Rs.1-5 lakhs    | 3777           | 2811            | 9350           | 631             | 52               | 25                |
| Rs.5-10 lakhs   | 441            | 377             | 3667           | 413             | 25               | 9                 |
| Rs.10-50 lakhs  | 13             | 101             | 3870           | 1149            | 98               | 25                |
| Rs.50-100 lakhs | 1              | 0               | 228            | 481             | 89               | 21                |
| Rs.1-10 crores  | 0              | 0               | 27             | 333             | 219              | 134               |
| Rs.10-20 crores | 0              | 0               | 0              | 0               | 3                | 17                |
| Rs.20-30 crores | 0              | 0               | 0              | 1               | 0                | 3                 |
| Rs.30-40 crores | 0              | 0               | 0              | 0               | 0                | 0                 |
| Rs.40-50 crores | 0              | 0               | 0              | 0               | 1                | 0                 |
| Rs.50 Crs&above | 0              | 0               | 0              | 0               | 0                | 0                 |
| <b>TOTAL</b>    | <b>14293</b>   | <b>8992</b>     | <b>36946</b>   | <b>4755</b>     | <b>645</b>       | <b>310</b>        |
| % to Total      | 6.38           | 4.01            | 16.48          | 2.12            | 0.29             | 0.14              |

(Contd.)

**20. DISTRIBUTION OF VAT ASSESSEES BY TURN OVER AND TAX SLABS - 2009-10(contd.)**

| Tax Slabs       | Turnover Slabs    |                   |                   |                    |               | Total         | % Contribution |
|-----------------|-------------------|-------------------|-------------------|--------------------|---------------|---------------|----------------|
|                 | 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   | 9                 | 5                 | 2                 | 15                 | 63878         | 28.43         |                |
| Rs.1000-5000    | 1                 | 0                 | 0                 | 1                  | 29654         | 13.21         |                |
| Rs.5000-10000   | 1                 | 1                 | 1                 | 2                  | 23040         | 10.27         |                |
| Rs.10000-50000  | 2                 | 4                 | 0                 | 27                 | 53423         | 23.84         |                |
| Rs.50000-1 lakh | 3                 | 1                 | 2                 | 4                  | 17152         | 7.66          |                |
| Rs.1-5 lakhs    | 2                 | 4                 | 2                 | 12                 | 24720         | 11.06         |                |
| Rs.5-10 lakhs   | 3                 | 2                 | 0                 | 4                  | 5149          | 2.31          |                |
| Rs.10-50 lakhs  | 12                | 10                | 3                 | 2                  | 5396          | 2.42          |                |
| Rs.50-100 lakhs | 6                 | 5                 | 3                 | 5                  | 848           | 0.38          |                |
| Rs.1-10 crores  | 41                | 14                | 11                | 19                 | 797           | 0.36          |                |
| Rs.10-20 crores | 4                 | 2                 | 4                 | 17                 | 47            | 0.02          |                |
| Rs.20-30 crores | 7                 | 1                 | 0                 | 4                  | 16            | 0.01          |                |
| Rs.30-40 crores | 4                 | 3                 | 1                 | 1                  | 9             | 0.00          |                |
| Rs.40-50 crores | 0                 | 0                 | 1                 | 9                  | 11            | 0.00          |                |
| Rs.50 Crs&above | 0                 | 1                 | 1                 | 24                 | 27            | 0.01          |                |
| <b>TOTAL</b>    | <b>95</b>         | <b>53</b>         | <b>31</b>         | <b>146</b>         | <b>224168</b> | <b>100.00</b> |                |
| % to Total      | 0.04              | 0.02              | 0.01              | 0.07               | 100.00        |               |                |

## 21 . DISTRIBUTION OF TAX REVENUE BY TURN OVER AND TAX SLABS - 2009-10

(Rs. in crores)

| 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   | 0.27           | 0.02         | 0.02         | 0.07          | 0.08           | 0.04           |
| Rs.1000-5000    | 2.45           | 0.59         | 0.54         | 2.38          | 1.33           | 0.74           |
| Rs.5000-10000   | 2.66           | 0.79         | 0.67         | 2.21          | 7.90           | 1.59           |
| Rs.10000-50000  | 5.67           | 4.10         | 3.76         | 19.56         | 37.53          | 30.88          |
| Rs.50000-1 lakh | 1.35           | 0.34         | 1.06         | 9.23          | 35.78          | 32.01          |
| Rs.1-5 lakhs    | 3.99           | 0.48         | 0.57         | 4.29          | 40.41          | 106.67         |
| Rs.5-10 lakhs   | 3.14           | 0.26         | 0.42         | 0.68          | 1.70           | 7.04           |
| Rs.10-50 lakhs  | 7.22           | 0.71         | 0.90         | 3.48          | 8.25           | 7.38           |
| Rs.50-100 lakhs | 2.61           | 0.82         | 0.59         | 0.00          | 1.44           | 2.55           |
| Rs.1-10 crores  | 0.00           | 0.00         | 0.00         | 0.00          | 0.00           | 0.00           |
| Rs.10-20 crores | 0.00           | 0.00         | 0.00         | 0.00          | 0.00           | 0.00           |
| Rs.20-30 crores | 0.00           | 0.00         | 0.00         | 0.00          | 0.00           | 0.00           |
| Rs.30-40 crores | 0.00           | 0.00         | 0.00         | 0.00          | 0.00           | 0.00           |
| Rs.40-50 crores | 0.00           | 0.00         | 0.00         | 0.00          | 0.00           | 0.00           |
| Rs.50 Crs&above | 0.00           | 0.00         | 0.00         | 0.00          | 1062.75        | 0.00           |
| <b>TOTAL</b>    | <b>29.36</b>   | <b>8.10</b>  | <b>8.53</b>  | <b>41.90</b>  | <b>1197.16</b> | <b>188.91</b>  |
| % to Total      | 0.14           | 0.04         | 0.04         | 0.20          | 5.61           | 0.89           |

(Contd.)



**21 . DISTRIBUTION OF TAX REVENUE BY TURN OVER AND TAX SLABS - 2009-10 (Contd.)**

(Rs. in Crores)

| 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   | 0.02           | 0.01            | 0.04           | 0.00            | 0.00             | 0.00              |
| Rs.1000-5000    | 0.30           | 0.17            | 0.47           | 0.03            | 0.00             | 0.00              |
| Rs.5000-10000   | 0.70           | 0.41            | 1.11           | 0.07            | 0.01             | 0.01              |
| Rs.10000-50000  | 9.60           | 5.18            | 16.51          | 1.18            | 0.09             | 0.04              |
| Rs.50000-1 lakh | 14.07          | 7.65            | 26.11          | 2.03            | 0.15             | 0.12              |
| Rs.1-5 lakhs    | 82.42          | 68.33           | 256.93         | 18.91           | 1.62             | 0.74              |
| Rs.5-10 lakhs   | 32.53          | 30.63           | 279.66         | 25.34           | 1.87             | 0.70              |
| Rs.10-50 lakhs  | 3.29           | 13.71           | 811.13         | 362.96          | 28.65            | 5.78              |
| Rs.50-100 lakhs | 0.72           | 0.00            | 183.20         | 387.11          | 63.95            | 16.30             |
| Rs.1-10 crores  | 0.00           | 0.00            | 33.53          | 811.31          | 795.03           | 624.33            |
| Rs.10-20 crores | 0.00           | 0.00            | 0.00           | 0.00            | 39.28            | 246.19            |
| Rs.20-30 crores | 0.00           | 0.00            | 0.00           | 31.93           | 0.00             | 85.04             |
| Rs.30-40 crores | 0.00           | 0.00            | 0.00           | 0.00            | 0.00             | 0.00              |
| Rs.40-50 crores | 0.00           | 0.00            | 0.00           | 0.00            | 57.75            | 0.00              |
| Rs.50 Crs&above | 0.00           | 0.00            | 0.00           | 0.00            | 0.00             | 0.00              |
| <b>TOTAL</b>    | <b>143.64</b>  | <b>126.09</b>   | <b>1608.70</b> | <b>1640.87</b>  | <b>988.41</b>    | <b>979.25</b>     |
| % to Total      | 0.67           | 0.59            | 7.54           | 7.69            | 4.63             | 4.59              |

(Contd.)

**21 . DISTRIBUTION OF TAX REVENUE BY TURN OVER AND TAX SLABS - 2009-10(Contd.)**

(Rs. in Crores)

| Tax Slabs       | Turnover Slabs    |                   |                   |                    |                 |                |
|-----------------|-------------------|-------------------|-------------------|--------------------|-----------------|----------------|
|                 | Rs.200-300 Crores | Rs.300-400 Crores | Rs.400-500 Crores | Rs.500 Crs & above | Total           | % Contribution |
| 1               | 2                 | 3                 | 4                 | 5                  | 6               | 7              |
| Below Rs.1000   | 0.00              | 0.00              | 0.00              | 0.00               | 0.58            | 0.00           |
| Rs.1000-5000    | 0.00              | 0.00              | 0.00              | 0.00               | 9.01            | 0.04           |
| Rs.5000-10000   | 0.00              | 0.00              | 0.00              | 0.00               | 18.13           | 0.08           |
| Rs.10000-50000  | 0.01              | 0.01              | 0.00              | 0.08               | 134.18          | 0.63           |
| Rs.50000-1 lakh | 0.02              | 0.01              | 0.01              | 0.03               | 129.98          | 0.61           |
| Rs.1-5 lakhs    | 0.09              | 0.14              | 0.05              | 0.28               | 585.92          | 2.75           |
| Rs.5-10 lakhs   | 0.17              | 0.13              | 0.00              | 0.16               | 384.42          | 1.80           |
| Rs.10-50 lakhs  | 4.05              | 3.70              | 1.08              | 1.22               | 1263.53         | 5.92           |
| Rs.50-100 lakhs | 5.62              | 2.96              | 1.82              | 2.81               | 672.51          | 3.15           |
| Rs.1-10 crores  | 181.59            | 70.76             | 44.88             | 117.53             | 2678.97         | 12.56          |
| Rs.10-20 crores | 49.49             | 34.24             | 68.77             | 309.18             | 747.14          | 3.50           |
| Rs.20-30 crores | 218.88            | 31.69             | 0.00              | 100.57             | 468.10          | 2.19           |
| Rs.30-40 crores | 142.50            | 119.15            | 55.42             | 48.87              | 365.94          | 1.72           |
| Rs.40-50 crores | 0.00              | 0.00              | 68.38             | 1126.74            | 1252.88         | 5.87           |
| Rs.50 Crs&above | 0.00              | 204.35            | 282.40            | 11074.73           | 12624.23        | 59.17          |
| <b>TOTAL</b>    | <b>602.42</b>     | <b>467.14</b>     | <b>522.82</b>     | <b>12782.21</b>    | <b>21335.52</b> | <b>100.00</b>  |
| % to Total      | 2.82              | 2.19              | 2.45              | 59.91              | 100.00          |                |

## 22. DIVISION - WISE ASSESSEES AND TAX REVENUE - 2009-10

| CT Divisions   | VAT ACT          |                       |                            |                        | CST ACT          |                       |                            |                        |
|----------------|------------------|-----------------------|----------------------------|------------------------|------------------|-----------------------|----------------------------|------------------------|
|                | No.of Assesseees | % to total assesseees | Tax Revenue (Rs.in Crores) | % to total VAT revenue | No.of Assesseees | % to total assesseees | Tax Revenue (Rs.in Crores) | % to total CST revenue |
| Chennai ( N )  | 11430            | 5.10                  | 3310.05                    | 15.41                  | 5030             | 10.94                 | 97.84                      | 5.52                   |
| Chennai ( S )  | 35360            | 15.77                 | 6972.77                    | 32.47                  | 10630            | 23.11                 | 712.03                     | 40.17                  |
| Chennai ( E )  | 13704            | 6.11                  | 1747.19                    | 8.13                   | 3961             | 8.61                  | 162.32                     | 9.16                   |
| Chennai ( C )  | 19840            | 8.85                  | 5388.47                    | 25.09                  | 4902             | 10.66                 | 225.01                     | 12.69                  |
| Tiruchy        | 18271            | 8.15                  | 569.71                     | 2.65                   | 1061             | 2.31                  | 213.15                     | 12.02                  |
| Vellore        | 11923            | 5.32                  | 482.81                     | 2.25                   | 803              | 1.75                  | 14.3                       | 0.81                   |
| Madurai        | 22508            | 10.04                 | 320.17                     | 1.49                   | 2409             | 5.24                  | 31.52                      | 1.78                   |
| Tirunelveli    | 18607            | 8.30                  | 454.01                     | 2.11                   | 3737             | 8.13                  | 61.11                      | 3.45                   |
| Coimbatore     | 45161            | 20.15                 | 1474.34                    | 6.86                   | 9841             | 21.40                 | 152.02                     | 8.58                   |
| Salem          | 27364            | 12.21                 | 616                        | 2.87                   | 3617             | 7.86                  | 103.35                     | 5.83                   |
| TDS Collection |                  |                       | 142                        | 0.66                   |                  |                       |                            |                        |
| <b>STATE</b>   | <b>224168</b>    |                       | <b>21477.52</b>            | <b>100.00</b>          | <b>45991</b>     | <b>100.00</b>         | <b>1772.65</b>             | <b>100.00</b>          |

### 23. SLABWISE ASSESSEES AND TAX REVENUE UNDER VAT ACT - 2009-10

| Tax Slabs         | No.of Assesseees | % to total assesseees | Cumulative % | Tax Revenue (Rs.In Crores) | % to total VAT revenue | Cumulative % |
|-------------------|------------------|-----------------------|--------------|----------------------------|------------------------|--------------|
| Below Rs.1000     | 63878            | 28.50                 | 28.50        | 0.58                       | 0.00                   | 0.00         |
| Rs.1000-5000      | 29654            | 13.23                 | 41.72        | 9.01                       | 0.04                   | 0.04         |
| Rs.5000-10000     | 23040            | 10.28                 | 52.00        | 18.13                      | 0.08                   | 0.13         |
| Rs.10000-50000    | 53423            | 23.83                 | 75.83        | 134.18                     | 0.62                   | 0.75         |
| Rs.50000-1 lakh   | 17152            | 7.65                  | 83.49        | 129.98                     | 0.61                   | 1.36         |
| Rs.1-5 lakhs      | 24720            | 11.03                 | 94.51        | 585.92                     | 2.73                   | 4.09         |
| Rs.5-10 lakhs     | 5149             | 2.30                  | 96.81        | 384.42                     | 1.79                   | 5.88         |
| Rs.10-50 lakhs    | 5396             | 2.41                  | 99.22        | 1263.53                    | 5.88                   | 11.76        |
| Rs.50-100 lakhs   | 848              | 0.38                  | 99.60        | 672.51                     | 3.13                   | 14.89        |
| Rs.1-10 crores    | 797              | 0.36                  | 99.95        | 2678.97                    | 12.47                  | 27.36        |
| Rs.10-20 crores   | 47               | 0.02                  | 99.97        | 747.15                     | 3.48                   | 30.84        |
| Rs.20-30 crores   | 16               | 0.01                  | 99.98        | 468.10                     | 2.18                   | 33.02        |
| Rs.30-40 crores   | 9                | 0.00                  | 99.98        | 365.94                     | 1.70                   | 34.73        |
| Rs.40-50 crores   | 11               | 0.00                  | 99.99        | 1252.88                    | 5.83                   | 40.56        |
| Rs.50 Crs & above | 27               | 0.01                  | 100.00       | 12624.23                   | 58.78                  | 99.34        |
| TDS Collection    |                  |                       |              | 142.00                     | 0.66                   | 100.00       |
| <b>TOTAL</b>      | <b>224168</b>    | <b>100.00</b>         |              | <b>21477.52</b>            | <b>100.00</b>          |              |

**24. DIVISION-WISE, SLAB - WISE VAT ASSESSEES AND TAX REVENUE - 2009-10**

| <b>Tax Slabs</b> | <b>Assessees/ Tax</b> | <b>Chennai( N )</b> | <b>Chennai ( S )</b> | <b>Chennai ( E )</b> | <b>Chennai ( C )</b> | <b>Trichy</b> | <b>Vellore</b> |
|------------------|-----------------------|---------------------|----------------------|----------------------|----------------------|---------------|----------------|
| <b>1</b>         | <b>2</b>              | <b>3</b>            | <b>4</b>             | <b>5</b>             | <b>6</b>             | <b>7</b>      | <b>8</b>       |
| Below Rs.1000    | Assessees (Nos)       | 2330                | 8568                 | 3383                 | 3786                 | 4877          | 4126           |
|                  | Tax (Rs.crores)       | 0.02                | 0.11                 | 0.03                 | 0.04                 | 0.06          | 0.05           |
| Rs.1000 - 5000   | Assessees (Nos)       | 1080                | 4098                 | 1426                 | 1867                 | 3110          | 1849           |
|                  | Tax (Rs.crores)       | 0.33                | 1.74                 | 0.52                 | 630.29               | 1.03          | 0.80           |
| Rs.5000 - 10000  | Assessees (Nos)       | 944                 | 3559                 | 1200                 | 1637                 | 2403          | 1569           |
|                  | Tax (Rs.crores)       | 0.75                | 3.8606               | 1.1405               | 1.42                 | 2.0377        | 1.7124         |
| Rs.10000-50000   | Assessees (Nos)       | 2944                | 8833                 | 3235                 | 4452                 | 4715          | 2817           |
|                  | Tax (Rs.crores)       | 8.03                | 31.12                | 10.18                | 12.93                | 12.43         | 9.31           |
| Rs.50000-1 lakh  | Assessees (Nos)       | 1249                | 3146                 | 1216                 | 1752                 | 1191          | 565            |
|                  | Tax (Rs.crores)       | 9.57                | 33.27                | 11.29                | 14.89                | 10.05         | 5.98           |
| Rs.1 - 5 lakhs   | Assessees (Nos)       | 1904                | 4649                 | 1880                 | 2980                 | 1409          | 711            |
|                  | Tax (Rs.crores)       | 46.87               | 154.38               | 56.00                | 82.23                | 35.28         | 22.80          |

(contd.)

**24. DIVISION-WISE, SLAB - WISE VAT ASSESSEES AND TAX REVENUE - 2009-10**

| <b>Tax Slabs</b>  | <b>Assessees/ Tax</b>  | <b>Chennai ( N )</b> | <b>Chennai ( S )</b> | <b>Chennai ( E )</b> | <b>Chennai ( C )</b> | <b>Trichy</b> | <b>Vellore</b> |
|-------------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------------|----------------|
| <b>1</b>          | <b>2</b>               | <b>3</b>             | <b>4</b>             | <b>5</b>             | <b>6</b>             | <b>7</b>      | <b>8</b>       |
| Rs.5 - 10 lakhs   | Assessees (Nos)        | 436                  | 999                  | 510                  | 727                  | 255           | 115            |
|                   | <i>Tax (Rs.crores)</i> | 33.29                | 103.61               | 46.74                | 61.47                | 20.89         | 12.14          |
| Rs.10 - 50 lakhs  | Assessees (Nos)        | 428                  | 1117                 | 599                  | 887                  | 241           | 134            |
|                   | <i>Tax (Rs.crores)</i> | 97.63                | 347.77               | 168.77               | 219.41               | 60.63         | 38.62          |
| Rs.50 - 100 lakhs | Assessees (Nos)        | 53                   | 164                  | 103                  | 175                  | 35            | 17             |
|                   | <i>Tax (Rs.crores)</i> | 38.30                | 171.81               | 92.81                | 145.52               | 29.64         | 16.88          |
| Rs.1 - 10 crores  | Assessees (Nos)        | 53                   | 201                  | 130                  | 183                  | 30            | 16             |
|                   | <i>Tax (Rs.crores)</i> | 176.29               | 918.63               | 440.08               | 601.62               | 88.26         | 66.64          |
| Rs.10-20 crores   | Assessees (Nos)        | 4                    | 15                   | 9                    | 9                    | 0             | 1              |
|                   | <i>Tax (Rs.crores)</i> | 59.24                | 298.13               | 139.75               | 146.09               | 0.00          | 15.55          |
| Rs.20-30 crores   | Assessees (Nos)        | 0                    | 2                    | 7                    | 3                    | 1             | 1              |
|                   | <i>Tax (Rs.crores)</i> | 0.00                 | 68.92                | 230.78               | 71.98                | 25.38         | 31.93          |

(contd.)

**24. DIVISION-WISE, SLAB - WISE VAT ASSESSEES AND TAX REVENUE - 2009-10**

| <b>Tax Slabs</b>             | <b>Assesseees/<br/>Tax</b> | <b>Chennai(N)</b> | <b>Chennai(S)</b> | <b>Chennai(E)</b> | <b>Chennai(<br/>C)</b> | <b>Trichy</b> | <b>Vellore</b> |
|------------------------------|----------------------------|-------------------|-------------------|-------------------|------------------------|---------------|----------------|
| <b>1</b>                     | <b>2</b>                   | <b>3</b>          | <b>4</b>          | <b>5</b>          | <b>6</b>               | <b>7</b>      | <b>8</b>       |
| Rs.30-40<br>crores           | Assesseees (Nos)           | 1                 | 1                 | 2                 | 4                      | 0             | 0              |
|                              | <i>Tax (Rs.crores)</i>     | 34.87             | 55.42             | 91.58             | 145.79                 | 0.00          | 0.00           |
| Rs.40-50<br>crores           | Assesseees (Nos)           | 0                 | 2                 | 4                 | 2                      | 1             | 1              |
|                              | <i>Tax (Rs.crores)</i>     | 0.00              | 137.44            | 457.51            | 99.72                  | 284.02        | 260.40         |
| Rs.50<br>crores and<br>above | Assesseees (Nos)           | 4                 | 6                 | 0                 | 10                     | 3             | 1              |
|                              | <i>Tax (Rs.crores)</i>     | 2804.853          | 4646.561          | 0.000             | 3784.744               | 0.000         | 0.000          |
| TOTAL                        | Assesseees                 | 11430             | 35360             | 13704             | 18474                  | 18271         | 11923          |
|                              | Tax                        | 3310.05           | 6972.77           | 1747.19           | 5388.47                | 569.71        | 482.81         |

(contd.)

**24. DIVISION-WISE, SLAB - WISE VAT ASSESSEES AND TAX REVENUE - 2009-10**

| <b>Tax Slabs</b>    | <b>Assessees/<br/>Tax</b> | <b>Madurai</b> | <b>Tirunelveli</b> | <b>Coimbatore</b> | <b>Salem</b> | <b>STATE</b> | <b>%</b>  |
|---------------------|---------------------------|----------------|--------------------|-------------------|--------------|--------------|-----------|
| <b>1</b>            | <b>2</b>                  | <b>9</b>       | <b>10</b>          | <b>11</b>         | <b>12</b>    | <b>12</b>    | <b>14</b> |
| Below<br>Rs.1000    | Assessees (Nos)           | 7082           | 5798               | 14453             | 9476         | 63738        | 28.43     |
|                     | Tax (Rs.crores)           | 0.08           | 0.06               | 0.04              | 0.09         | 0.58         | 0.00      |
| Rs.1000 -<br>5000   | Assessees (Nos)           | 3934           | 2842               | 5856              | 3592         | 29620        | 13.21     |
|                     | Tax (Rs.crores)           | 1.31           | 0.91               | 0.51              | 1.22         | 9.01         | 0.00      |
| Rs.5000 -<br>10000  | Assessees (Nos)           | 2685           | 2024               | 4384              | 2635         | 23032        | 10.27     |
|                     | Tax (Rs.crores)           | 0.08           | 2.29               | 1.65              | 0.99         | 2.27         | 18.13     |
| Rs.10000-<br>50000  | Assessees (Nos)           | 4985           | 4511               | 10837             | 6094         | 53434        | 23.84     |
|                     | Tax (Rs.crores)           | 13.26          | 11.64              | 8.06              | 17.23        | 134.18       | 0.01      |
| Rs.50000-<br>1 lakh | Assessees (Nos)           | 1318           | 1177               | 3547              | 1991         | 17177        | 7.66      |
|                     | Tax (Rs.crores)           | 0.61           | 11.09              | 9.37              | 7.86         | 16.63        | 129.98    |
| Rs.1 - 5<br>lakhs   | Assessees (Nos)           | 1833           | 1569               | 5235              | 2551         | 24787        | 11.06     |
|                     | Tax (Rs.crores)           | 47.49          | 37.72              | 35.42             | 67.73        | 585.92       | 0.03      |

(contd.)



**24. DIVISION-WISE, SLAB - WISE VAT ASSESSEES AND TAX REVENUE - 2009-10**

| <b>Tax Slabs</b>     | <b>Assesseees/<br/>Tax</b> | <b>Madurai</b> | <b>Tiru<br/>nelveli</b> | <b>Coimbatore</b> | <b>Salem</b> | <b>STATE</b> | <b>%</b>  |
|----------------------|----------------------------|----------------|-------------------------|-------------------|--------------|--------------|-----------|
| <b>1</b>             | <b>2</b>                   | <b>9</b>       | <b>10</b>               | <b>11</b>         | <b>12</b>    | <b>13</b>    | <b>14</b> |
| Rs.5 - 10<br>lakhs   | Assesseees (Nos)           | 302            | 280                     | 995               | 530          | 5174         | 2.31      |
|                      | Tax (Rs.crores)            | 25.10          | 22.55                   | 21.75             | 36.89        | 384.42       | 0.02      |
| Rs.10 - 50<br>lakhs  | Assesseees (Nos)           | 291            | 310                     | 992               | 397          | 5432         | 2.42      |
|                      | Tax (Rs.crores)            | 71.76          | 75.09                   | 64.69             | 119.15       | 1263.53      | 0.06      |
| Rs.50 - 100<br>lakhs | Assesseees (Nos)           | 44             | 67                      | 135               | 55           | 857          | 0.38      |
|                      | Tax (Rs.crores)            | 35.68          | 52.38                   | 29.49             | 60.00        | 672.51       | 0.03      |
| Rs.1 - 10<br>crores  | Assesseees (Nos)           | 32             | 28                      | 85                | 39           | 807          | 0.36      |
|                      | Tax (Rs.crores)            | 79.31          | 64.48                   | 55.03             | 188.62       | 2678.97      | 0.13      |
| Rs.10 - 20<br>crores | Assesseees (Nos)           | 2              | 0                       | 5                 | 2            | 47           | 0.02      |
|                      | Tax (Rs.crores)            | 32.79          | 0.00                    | 19.36             | 36.22        | 747.15       | 0.04      |
| Rs.20 - 30<br>crores | Assesseees (Nos)           | 0              | 0                       | 1                 | 1            | 16           | 0.01      |
|                      | Tax (Rs.crores)            | 0.00           | 0.00                    | 7.43              | 31.68        | 468.10       | 0.02      |

Contd.

**24. DIVISION-WISE, SLAB - WISE VAT ASSESSEES AND TAX REVENUE - 2009-10(Contd.)**

| <b>Tax Slabs</b>             | <b>Assessees/<br/>Tax</b> | <b>Madurai</b> | <b>Tiru<br/>nelveli</b> | <b>Coim batore</b> | <b>Salem</b>  | <b>STATE</b>    | <b>%</b>      |
|------------------------------|---------------------------|----------------|-------------------------|--------------------|---------------|-----------------|---------------|
| <b>1</b>                     | <b>2</b>                  | <b>9</b>       | <b>10</b>               | <b>11</b>          | <b>12</b>     | <b>13</b>       | <b>14</b>     |
| Rs.30 - 40<br>crores         | Assessees (Nos)           | 0              | 0                       | 0                  | 1             | 9               | 0.00          |
|                              | Tax (Rs.crores)           | 0.00           | 0.00                    | 0.00               | 0.00          | 365.94          | 0.02          |
| Rs.40 - 50<br>crores         | Assessees (Nos)           | 0              | 0                       | 1                  | 0             | 11              | 0.00          |
|                              | Tax (Rs.crores)           | 0              | 0                       | 13.80              | 0             | 1252.88         | 0.06          |
| Rs.50<br>crores and<br>above | Assessees (Nos)           | 0              | 1                       | 2                  | 0             | 27              | 0.01          |
|                              | Tax (Rs.crores)           | 0              | 178.15                  | 1209.91            | 178.15        | 12624.23        | 0.59          |
| TDS<br>Collection            | -                         |                |                         |                    |               | 142.00          | 0.01          |
| <b>TOTAL</b>                 | <b>Assessees (Nos)</b>    | <b>22507</b>   | <b>18607</b>            | <b>46527</b>       | <b>27364</b>  | <b>224168</b>   | <b>100.00</b> |
|                              | <b>Tax (Rs.crores)</b>    | <b>320.17</b>  | <b>454.01</b>           | <b>1474.34</b>     | <b>616.00</b> | <b>21335.52</b> | <b>1.00</b>   |

**25. TAX SLAB - WISE ASSESSEES AND TAX REVENUE ( VAT ) - 2009-10**

| <b>Turnover Slabs</b> | <b>Assessees/ Tax</b> | <b>Chennai ( N )</b> | <b>Chennai ( S )</b> | <b>Chennai ( E )</b> | <b>Chennai ( C )</b> | <b>Tiruchy</b> | <b>Vellore</b> |
|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------|----------------|
| <b>1</b>              | <b>2</b>              | <b>3</b>             | <b>4</b>             | <b>5</b>             | <b>6</b>             | <b>7</b>       | <b>8</b>       |
| Rs.0 - 3 lakhs        | Assessees (Nos)       | 1432                 | 6593                 | 2198                 | 2850                 | 2766           | 2291           |
|                       | Tax (Rs.crores)       | 0.66                 | 7.43                 | 1.79                 | 9.03                 | 1.47           | 0.62           |
| Rs.3 - 4 lakhs        | Assessees (Nos)       | 346                  | 1225                 | 387                  | 521                  | 582            | 317            |
|                       | Tax (Rs.crores)       | 0.53                 | 2.02                 | 0.53                 | 1.73                 | 0.57           | 0.31           |
| Rs.4 - 5 lakhs        | Assessees (Nos)       | 293                  | 1029                 | 320                  | 459                  | 466            | 325            |
|                       | Tax (Rs.crores)       | 0.40                 | 2.05                 | 0.64                 | 1.02                 | 0.55           | 0.46           |
| Rs.5 - 10 lakhs       | Assessees (Nos)       | 1188                 | 4192                 | 1506                 | 1875                 | 1850           | 1240           |
|                       | Tax (Rs.crores)       | 2.60                 | 11.47                | 3.39                 | 5.57                 | 2.78           | 1.92           |
| Rs.10 - 25 lakhs      | Assessees (Nos)       | 2301                 | 7268                 | 2711                 | 3551                 | 4048           | 2610           |
|                       | Tax (Rs.crores)       | 8.18                 | 36.51                | 12.27                | 17.26                | 9.99           | 6.21           |
| Rs.25 - 50 lakhs      | Assessees (Nos)       | 1796                 | 4998                 | 1979                 | 2665                 | 2938           | 1916           |
|                       | Tax (Rs.crores)       | 1.53                 | 52.84                | 17.97                | 23.60                | 12.14          | 8.25           |
| Rs.50 - 75 lakhs      | Assessees (Nos)       | 800                  | 2205                 | 879                  | 1198                 | 1216           | 758            |
|                       | Tax (Rs.crores)       | 10.54                | 40.32                | 15.26                | 20.10                | 8.60           | 5.22           |

(contd.)

**25. TAXSLAB - WISE ASSESSEES AND TAX REVENUE ( VAT ) - 2009-10**

| <b>Turnover Slabs</b> | <b>Assesseees/ Tax</b> | <b>Chennai ( N )</b> | <b>Chennai ( S )</b> | <b>Chennai ( E )</b> | <b>Chennai ( C )</b> | <b>Tiruchy</b> | <b>Vellore</b> |
|-----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------|----------------|
| <b>1</b>              | <b>2</b>               | <b>3</b>             | <b>4</b>             | <b>5</b>             | <b>6</b>             | <b>7</b>       | <b>8</b>       |
| Rs.75 - 100 lakhs     | Assesseees (Nos)       | 494                  | 1405                 | 534                  | 808                  | 761            | 475            |
|                       | <i>Tax (Rs.crores)</i> | <i>9.63</i>          | <i>33.89</i>         | <i>7.06</i>          | <i>20.01</i>         | <i>7.06</i>    | <i>4.65</i>    |
| Rs.1 - 10 crores      | Assesseees (Nos)       | 2328                 | 5471                 | 2526                 | 3672                 | 3265           | 1778           |
|                       | <i>Tax (Rs.crores)</i> | <i>121.86</i>        | <i>432.68</i>        | <i>81.86</i>         | <i>286.08</i>        | <i>81.86</i>   | <i>53.39</i>   |
| Rs.10 - 50 crores     | Assesseees (Nos)       | 359                  | 743                  | 502                  | 628                  | 317            | 171            |
|                       | <i>Tax (Rs.crores)</i> | <i>109.11</i>        | <i>455.09</i>        | <i>64.99</i>         | <i>329.51</i>        | <i>64.99</i>   | <i>67.98</i>   |
| Rs.50 - 100 crores    | Assesseees (Nos)       | 45                   | 105                  | 78                   | 115                  | 31             | 20             |
|                       | <i>Tax (Rs.crores)</i> | <i>40.64</i>         | <i>291.84</i>        | <i>94.07</i>         | <i>229.52</i>        | <i>94.07</i>   | <i>6.45</i>    |
| Rs.100- 200 crores    | Assesseees (Nos)       | 23                   | 62                   | 39                   | 56                   | 15             | 13             |
|                       | <i>Tax (Rs.crores)</i> | <i>67.20</i>         | <i>287.61</i>        | <i>18.84</i>         | <i>197.28</i>        | <i>18.84</i>   | <i>51.29</i>   |
| Rs.200- 300 crores    | Assesseees (Nos)       | 6                    | 22                   | 10                   | 23                   | 4              | 0              |
|                       | <i>Tax (Rs.crores)</i> | <i>58.24</i>         | <i>143.09</i>        | <i>106.19</i>        | <i>183.86</i>        | <i>4.69</i>    | <i>0.00</i>    |

(contd.)

**25. TAXSLAB - WISE ASSESSEES AND TAX REVENUE ( VAT ) - 2009-10**

| <b>Turnover Slabs</b>       | <b>Assessees/<br/>Tax</b> | <b>Chennai<br/>( N )</b> | <b>Chennai<br/>( S )</b> | <b>Chennai<br/>( E )</b> | <b>Chennai<br/>( C )</b> | <b>Tiruchy</b> | <b>Vellore</b> |
|-----------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------|----------------|
| <b>1</b>                    | <b>2</b>                  | <b>3</b>                 | <b>4</b>                 | <b>5</b>                 | <b>6</b>                 | <b>7</b>       | <b>8</b>       |
| Rs.300-400<br>crores        | Assessees (Nos)           | 3                        | 6                        | 12                       | 17                       | 2              | 1              |
|                             | <i>Tax (Rs.crores)</i>    | <i>2.2819</i>            | <i>56.93</i>             | <i>100.18</i>            | <i>303.55</i>            | <i>1.2557</i>  | <i>0.07</i>    |
| Rs.400-500<br>crores        | Assessees (Nos)           | 5                        | 7                        | 3                        | 6                        | 2              | 1              |
|                             | <i>Tax (Rs.crores)</i>    | <i>39.44</i>             | <i>104.32</i>            | <i>9.73</i>              | <i>287.05</i>            | <i>9.18</i>    | <i>68.38</i>   |
| Rs.500<br>crores &<br>above | Assessees (Nos)           | 11                       | 29                       | 20                       | 30                       | 8              | 7              |
|                             | <i>Tax (Rs.crores)</i>    | <i>2823.42</i>           | <i>5014.67</i>           | <i>603.36</i>            | <i>3473.31</i>           | <i>251.66</i>  | <i>207.61</i>  |
| TOTAL                       | Assessees (Nos)           | 11430                    | 35360                    | 13704                    | 18474                    | 18271          | 11923          |
|                             | <i>Tax (Rs.crores)</i>    | <i>3310.05</i>           | <i>6972.77</i>           | <i>1747.19</i>           | <i>5388.47</i>           | <i>569.71</i>  | <i>482.81</i>  |

(contd.)

**25. TAXSLAB - WISE ASSESSEES AND TAX REVENUE ( VAT ) - 2009-10**

| <b>Turnover Slabs</b> | <b>Assessees/<br/>Tax</b> | <b>Madurai</b> | <b>Tiru<br/>nelveli</b> | <b>Coim batore</b> | <b>Salem</b> | <b>STATE</b> | <b>% to<br/>State<br/>total</b> |
|-----------------------|---------------------------|----------------|-------------------------|--------------------|--------------|--------------|---------------------------------|
| 1                     | 2                         | 9              | 10                      | 11                 | 12           | 12           | 14                              |
| Rs.0 - 3<br>lakhs     | Assessees (Nos)           | 3787           | 3418                    | 8485               | 6043         | 39863        | 17.78                           |
|                       | Tax (Rs.crores)           | 1.04           | 1.96                    | 1.56               | 3.80         | 29.36        | 0.00                            |
| Rs.3 - 4<br>lakhs     | Assessees (Nos)           | 978            | 628                     | 1758               | 921          | 7663         | 3.42                            |
|                       | Tax (Rs.crores)           | 0.04           | 0.60                    | 0.57               | 0.39         | 0.86         | 8.10                            |
| Rs.4 - 5<br>lakhs     | Assessees (Nos)           | 881            | 568                     | 1531               | 817          | 6689         | 2.98                            |
|                       | Tax (Rs.crores)           | 0.61           | 1.10                    | 0.64               | 1.05         | 8.53         | 0.00                            |
| Rs.5 - 10<br>lakhs    | Assessees (Nos)           | 3035           | 2145                    | 5756               | 3097         | 25884        | 11.55                           |
|                       | Tax (Rs.crores)           | 3.67           | 3.09                    | 2.47               | 4.94         | 41.90        | 0.00                            |
| Rs.10 - 25<br>lakhs   | Assessees (Nos)           | 4863           | 3782                    | 8965               | 5160         | 45260        | 20.19                           |
|                       | Tax (Rs.crores)           | 11.12          | 9.61                    | 1070.92            | 15.09        | 1197.16      | 0.06                            |
| Rs.25 - 50<br>lakhs   | Assessees (Nos)           | 3271           | 2794                    | 6413               | 3773         | 32543        | 14.52                           |
|                       | Tax (Rs.crores)           | 14.74          | 12.45                   | 10.63              | 21.00        | 188.91       | 0.01                            |
| Rs.50 - 75<br>lakhs   | Assessees (Nos)           | 1366           | 1216                    | 2961               | 1694         | 14293        | 6.38                            |
|                       | Tax (Rs.crores)           | 0.67           | 10.92                   | 9.45               | 7.96         | 15.27        | 143.64                          |

(contd.)

**25. TAXSLAB - WISE ASSESSEES AND TAX REVENUE ( VAT ) - 2009-10**

| <b>Turnover Slabs</b> | <b>Assessees/ Tax</b> | <b>Madurai</b> | <b>Tirunelveli</b> | <b>Coimbatore</b> | <b>Salem</b> | <b>STATE</b> | <b>% to state total</b> |
|-----------------------|-----------------------|----------------|--------------------|-------------------|--------------|--------------|-------------------------|
| <b>1</b>              | <b>2</b>              | <b>3</b>       | <b>4</b>           | <b>5</b>          | <b>6</b>     | <b>7</b>     | <b>8</b>                |
| Rs.75 - 100 lakhs     | Assessees (Nos)       | 789            | 764                | 1891              | 1071         | 8992         | 4.01                    |
|                       | Tax (Rs.crores)       | 9.14           | 8.72               | 7.45              | 12.27        | 126.09       | 0.01                    |
| Rs.1 - 10 crores      | Assessees (Nos)       | 3161           | 2870               | 7638              | 4237         | 36946        | 16.48                   |
|                       | Tax (Rs.crores)       | 101.55         | 116.92             | 80.27             | 144.38       | 1608.70      | 0.08                    |
| Rs.10 - 50 crores     | Assessees (Nos)       | 309            | 354                | 935               | 437          | 4755         | 2.12                    |
|                       | Tax (Rs.crores)       | 60.65          | 62.73              | 56.68             | 150.83       | 1640.87      | 0.08                    |
| Rs.50 - 100 crores    | Assessees (Nos)       | 38             | 40                 | 108               | 65           | 645          | 0.29                    |
|                       | Tax (Rs.crores)       | 37.94          | 30.36              | 24.10             | 71.10        | 988.41       | 0.05                    |
| Rs.100-200 crores     | Assessees (Nos)       | 14             | 18                 | 39                | 31           | 310          | 0.14                    |
|                       | Tax (Rs.crores)       | 35.81          | 15.50              | 18.05             | 60.42        | 979.25       | 0.05                    |
| Rs.200-300 crores     | Assessees (Nos)       | 6              | 4                  | 12                | 8            | 95           | 0.04                    |
|                       | Tax (Rs.crores)       | 11.06          | 2.0775             | 6.5025            | 86.70        | 602.42       | 0.03                    |

(contd.)

**25. TAXSLAB - WISE ASSESSEES AND TAX REVENUE ( VAT ) - 2009-10(Contd.)**

| <b>Turnover Slabs</b>      | <b>Assessees/<br/>Tax</b> | <b>Madurai</b> | <b>Tiru<br/>nelveli</b> | <b>Coim<br/>batore</b> | <b>Salem</b>  | <b>STATE</b>    | <b>%</b>    |
|----------------------------|---------------------------|----------------|-------------------------|------------------------|---------------|-----------------|-------------|
| <b>1</b>                   | <b>2</b>                  | <b>9</b>       | <b>10</b>               | <b>11</b>              | <b>12</b>     | <b>13</b>       | <b>14</b>   |
| Rs.300-400<br>crores       | Assessees (Nos)           | 2              | 2                       | 5                      | 3             | 53              | 0.02        |
|                            | <i>Tax (Rs.crores)</i>    | <i>0.58</i>    | <i>1.26</i>             | <i>0.37</i>            | <i>0.67</i>   | <i>467.14</i>   | <i>0.02</i> |
| Rs.400-500<br>crores       | Assessees (Nos)           | 2              | 0                       | 5                      | 0             | 31              | 0.01        |
|                            | <i>Tax (Rs.crores)</i>    | <i>1.15</i>    | <i>0.00</i>             | <i>3.58</i>            | <i>0.00</i>   | <i>522.82</i>   | <i>0.02</i> |
| Rs.500 crores<br>and above | Assessees (Nos)           | 5              | 4                       | 25                     | 7             | 146             | 0.07        |
|                            | <i>Tax (Rs.crores)</i>    | <i>19.61</i>   | <i>178.20</i>           | <i>182.77</i>          | <i>27.61</i>  | <i>12782.21</i> | <i>0.60</i> |
| TOTAL                      | Assessees (Nos)           | 22507          | 18607                   | 46527                  | 27364         | 224168          | 100.00      |
|                            | <i>Tax (Rs.crores)</i>    | <i>320.17</i>  | <i>454.01</i>           | <i>1474.34</i>         | <i>616.00</i> | <i>21335.52</i> | <i>1.00</i> |



## 26.Share of CT Revenue to State's own Tax Revenue

(Rs.in Crores)

| Heads  | 2007-08                       | 2008-09                       | 2009-10             |
|--|-------------------------------|-------------------------------|---------------------|
| Commercial Taxes revenue (All Acts)            | 19952                         | 22570                         | 24819               |
|  | <b>2007-08<br/>(Accounts)</b> | <b>2008-09<br/>(Accounts)</b> | <b>2009-10 (RE)</b> |
| State's Own Tax Revenue                        | 29619                         | 33684                         | 35396               |
| Share of CT Revenue to State's own Tax Revenue | 67.36                         | 67.01                         | 70.12               |

Source: Annual Financial Statement-2010-11, Govt. of Tamil Nadu.

## 27. TREND IN GSDP

( Rs.in.Crores )

| <b>YEAR</b>     | <b>GSDP AT CURRENT PRICES</b> | <b>PERCENTAGE INCREASE OVER PREVIOUS YEAR</b> |
|-----------------|-------------------------------|---|
| 2004-05         | 202374                        | 15.05   |
| 2005-06         | 234837                        | 16.04   |
| 2006-07         | 276917                        | 17.92   |
| 2007-08 (Accts) | 302096                        | 9.09  |
| 2008-09 (Accts) | 353432                        | 16.99   |
| 2009-10 (RE)    | 397964                        | 12.60   |

*Source: Annual Financial Statement-2010-11, Govt. of Tamil Nadu.*

**28. TREND IN TOTAL OWN TAX REVENUE OF THE STATE**  
**(Rs. In Crores)**

| <i>YEAR</i>     | <i>TOTAL OWN TAX REVENUE OF THE STATE</i> | <i>Percentage INCREASE OVER PREVIOUS YEAR</i> |
|-----------------|---|---|
| 2004-05         | 20167                                     | 21.97   |
| 2005-06         | 23774                                     | 17.89   |
| 2006-07         | 29106                                     | 22.43   |
| 2007-08 (Accts) | 29619                                     | 1.76  |
| 2008-09 (Accts) | 33684                                     | 13.72   |
| 2009-10 (RE)    | 35396                                     | 5.08  |

Source: Annual Financial Statement-2010-11, Govt. of Tamil Nadu.

## 29. SALES TAX REVENUE AND GSDP

| Year    | Total Sales Tax Revenue (Rs. In Crores) | GSDP at current prices (Rs. In Crores) | % of Sales tax to GSDP |
|---------|---|--|------------------------|
| 2004-05 | 13907                                   | 202374                                 | 6.87                   |
| 2005-06 | 16615                                   | 234837                                 | 7.08                   |
| 2006-07 | 19217                                   | 276917                                 | 6.94                   |
| 2007-08 | 19952                                   | 302096                                 | 6.60                   |
| 2008-09 | 22570                                   | 353432                                 | 6.39                   |
| 2009-10 | 24819                                   | 397964                                 | 6.24                   |

*Source: Annual Financial Statement-2010-11, Govt. of Tamil Nadu. GSDP; 2007- 08 (Accts),2008 - 09 (Accts) & 2009 -10(RE)*

### 30. SHARE OF COMMERCIAL TAXES REVENUE

| YEAR    | COMMERCIAL TAXES REVENUE (RS.IN CRORES) | STATE'S OWN TAX REVENUE (Rs.in.Crores) | SHARE OF COMMERCIAL TAXES REVENUE TO STATE OWN TAX REVENUE |
|---------|---|--|--|
| 2004-05 | 13907                                   | 20167                                  | 68.96  |
| 2005-06 | 16615                                   | 23774                                  | 69.89  |
| 2006-07 | 19217                                   | 29106                                  | 66.02  |
| 2007-08 | 19952                                   | 29619                                  | 67.36  |
| 2008-09 | 22570                                   | 33684                                  | 67.01  |
| 2009-10 | 24819                                   | 35396                                  | 70.12  |

Source: Annual Financial Statement 2010-11, Govt of Tamil Nadu

**31. CT REVENUE AND GROSS STATE DOMESTIC PRODUCT ( GSDP )**  
( Rs. In Crores )

| <b>YEAR</b> | <b>Commercial Taxes Tax Revenue (Rs.In Crores)</b> | <b>State's Own Tax Revenue</b> | <b>GSDP at Current Prices</b> | <b>Share of Sales Tax Revenue to GSDP</b> | <b>Share of Sales Tax Revenue to State own Tax Revenue</b> |
|-------------|--|--------------------------------|-------------------------------|---|--|
| <b>1</b>    | <b>2</b>   | <b>3</b>                       | <b>4</b>                      | <b>5</b>                                  | <b>6</b>   |
| 2004-05     | 13907  | 20167                          | 202374                        | 6.87                                      | 68.96  |
| 2005-06     | 16615  | 23774                          | 234837                        | 7.08                                      | 69.89  |
| 2006-07     | 19217  | 29106                          | 276917                        | 6.94                                      | 66.02  |
| 2007-08     | 19952  | 29619                          | 302096                        | 6.60                                      | 67.36  |
| 2008-09     | 22570  | 33684                          | 353432                        | 6.39                                      | 67.01  |
| 2009-10     | 24819  | 35396                          | 397964                        | 6.24                                      | 70.12  |

Source: Annual Financial Statement 2010-11, Govt of Tamil Nadu and CT Department , Govt of Tamil Nadu.

### 32. STATEWISE SALES TAX AND STATE 'S OWN TAX REVENUE

(Rs.In Crores)

| State                   | Year    | VAT   | Growth rate | CST  | Growth rate | Oth-ers | Total Sales Tax(VAT +CST) | Growth rate | State's O.T.R | Growth rate | % of Total Sales Tax to O.T.R. |
|-------------------------|---------|-------|-------------|------|-------------|---------|---------------------------|-------------|---------------|-------------|--------------------------------|
| 1                       | 2       | 3     | 4           | 5    | 6           | 7       | 8                         | 9           | 10            | 11          | 12                             |
| <b>1.Tamil Nadu</b>     | 2007-08 | 16459 | 4.79        | 1744 | -14.258     | 13.79   | 18156                     | 2.34        | 32550         | 11.83       | 55.78                          |
|                         | 2008-09 | 19423 | 18.01       | 1653 | -5.22       | 16.73   | 20906                     | 15.15       | 39859         | 22.45       | 52.45                          |
|                         | 2009-10 | 21461 | 10.49       | 1773 | 7.26        | 17.11   | 23243                     | 11.18       | 41663         | 4.53        | 55.79                          |
| <b>2.Andhra Pradesh</b> | 2007-08 | 17538 | 23.66       | 1433 | 15.19       | 14.00   | 19026                     | 23.01       | 28794         | 20.35       | 66.08                          |
|                         | 2008-09 | 22612 | 28.93       | 1849 | 29.03       | 18.00   | 24532                     | 28.94       | 35740         | 24.12       | 68.64                          |
|                         | 2009-10 | 25382 | 12.25       | 2218 | 19.96       | 22.00   | 27685                     | 12.85       | 40664         | 13.78       | 68.08                          |

Source: RBI Annual Publication and CT Dept., Govt. of TN

(contd.)

### 32. STATE-WISE SALES TAX AND STATE 'S OWN TAX REVENUE (Contd)

| 1                  | 2       | 3     | 4     | 5    | 6      | 7   | 8     | 9     | 10    | 11    | 12    |
|--------------------|---------|-------|-------|------|--------|-----|-------|-------|-------|-------|-------|
| <b>3.Karnataka</b> | 2007-08 | 12632 | 23.08 | 1262 | -15.81 | N.A | 13894 | 18.13 | 25987 | 11.53 | 53.47 |
|                    | 2008-09 | 14846 | 17.53 | 643  | -49.05 | N.A | 15489 | 11.48 | 28765 | 10.69 | 53.85 |
|                    | 2009-10 | 17020 | 14.64 | 707  | 9.95   | N.A | 17727 | 14.45 | 32721 | 13.75 | 54.18 |
| <b>4.Kerala</b>    | 2007-08 | 8350  | 3.46  | 1016 | 198.82 | 6   | 9372  | 9.45  | 13669 | 14.46 | 68.56 |
|                    | 2008-09 | 10762 | 28.89 | 241  | -76.28 | 7   | 11011 | 17.49 | 15934 | 16.57 | 69.10 |
|                    | 2009-10 | 12551 | 16.62 | 175  | -27.39 | 8   | 12734 | 15.65 | 18228 | 14.40 | 69.86 |
| <b>5.Gujarat</b>   | 2007-08 | 12718 | 23.62 | 1906 | -1.29  | N.A | 15105 | 17.84 | 21886 | 18.53 | 69.02 |
|                    | 2008-09 | 14790 | 16.29 | 1823 | -4.35  | N.A | 17123 | 13.36 | 24194 | 10.55 | 70.77 |
|                    | 2009-10 | 14790 | N.A   | 2915 | 59.90  | N.A | 18215 | 6.38  | 25450 | 5.19  | 71.57 |

(contd.)



### 32. STATEWISE SALES TAX AND STATE 'S OWN TAX REVENUE (contd)

| 1                     | 2       | 3     | 4      | 5    | 6       | 7    | 8     | 9     | 10    | 11    | 12    |
|-----------------------|---------|-------|--------|------|---------|------|-------|-------|-------|-------|-------|
| <b>6. Maharashtra</b> | 2007-08 | 24362 | 12.16  | 2385 | -6.40   | 6    | 26753 | 10.87 | 47528 | 18.53 | 56.29 |
|                       | 2008-09 | 19400 | -20.37 | 1996 | -16.31  | 3    | 28439 | 6.30  | 50088 | 5.39  | 56.78 |
|                       | 2009-10 | 18400 | -5.15  | 1200 | -39.88  | 6    | 27006 | -5.04 | 50986 | 1.79  | 52.97 |
| <b>7. Punjab</b>      | 2007-08 | 4920  | 11.49  | 328  | 0.31    | 2    | 5342  | 10.62 | 9899  | 9.78  | 53.97 |
|                       | 2008-09 | 5515  | 12.09  | 6530 | 1890.85 | N.A  | 6530  | 22.24 | 11547 | 16.65 | 56.55 |
|                       | 2009-10 | N.A   | N.A    | 8320 | 27.41   | N.A  | 8320  | 27.41 | 14062 | 21.78 | 59.17 |
| <b>8. West Bengal</b> | 2007-08 | 7249  | 15.74  | 798  | -0.13   | 0.17 | 8060  | 13.86 | 13126 | 12.24 | 61.40 |
|                       | 2008-09 | 8665  | 19.53  | 1106 | 38.60   | 0.10 | 9794  | 21.51 | 16223 | 23.59 | 60.37 |
|                       | 2009-10 | 10658 | 23.00  | 1360 | 22.97   | 0.12 | 12047 | 23.00 | 19476 | 20.05 | 61.86 |

O.T.R. - Own Tax Revenue

2007-08 – Accounts, 2008-09 – Revised Estimates, 2009-10 Budget Estimates

Source: RBI Bulletin & CT Dept., Govt. of Tamil Nadu.

### 33. SALES TAX AND GROSS STATE DOMESTIC PRODUCT (GSDP)

(Rs.In Crores)

| Sl.No | State          | Sales Tax |         |         | GSDP                |         |         | % of Sales Tax to GSDP |         |         |
|-------|----------------|-----------|---------|---------|---------------------|---------|---------|------------------------|---------|---------|
|       |                |           |         |         | (At Current Prices) |         |         |                        |         |         |
|       |                | 2007-08   | 2008-09 | 2009-10 | 2007-08             | 2008-09 | 2009-10 | 2007-08                | 2008-09 | 2009-10 |
| 1     | 2              | 3         | 4       | 5       | 6                   | 7       | 8       | 9                      | 10      | 11      |
| 1     | Andhra Pradesh | 19026     | 24532   | 27685   | 326547              | 377346  | N.A     | 5.83                   | 6.50    | N.A     |
| 2     | Gujarath       | 15105     | 17123   | 18215   | 306813              | NA      | N.A     | 4.92                   | NA      | N.A     |
| 3     | Karanataka     | 14469     | 17161   | N.A     | 238348              | 271902  | N.A     | 6.07                   | 6.31    | N.A     |
| 4     | Kerala         | 9372      | 11011   | 12734   | 165722              | 189841  | N.A     | 5.66                   | 5.80    | N.A     |
| 5     | Maharastra     | 26753     | 28439   | 27006   | 590985              | NA      | N.A     | 4.53                   | N.A     | N.A     |
| 6     | PunJab         | 5342      | 6530    | 8320    | 144309              | 165804  | N.A     | 3.70                   | 3.94    | N.A     |
| 7     | Tamil Nadu     | 19953     | 22570   | 24818   | 302096              | 353432  | 397964  | 6.60                   | 6.39    | 6.24    |
| 8     | West Bengal    | 8060      | 9794    | 12047   | 307895              | 353967  | N.A     | 2.62                   | 2.77    | N.A     |

GSDP: 07-08: Accounts, 08-09: Accounts, 09-10: Revesied Estimates Provisional

Source : Annual Financial Statemant , Govt. of Tamil Nadu.

### 34. CHECKPOSTS - 2009-10

| Sl No.                               | Name of Checkposts               | If in State border, Bordering State | National Highway / | C.T.District/      |
|--------------------------------------|----------------------------------|-------------------------------------|--------------------|--------------------|
|                                      |                                  |                                     | State Highway      | 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         | Andhra Pradesh                      | State Highways     | Chennai ( S )      |
| 2                                    | Uthukkottai - Minor Border       | Andhra Pradesh                      | 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 Highways  | 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.)

### 34. CHECKPOSTS - 2009-10 ( 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 Pradesh | National Highway  | Dharmapuri |
| 4                              | Thoppur ( Out going )-Major-Bor                             | Andra Pradesh | 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 )<br>(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 )<br>(now at Lingreddypalayam) | Pondicherry   | National Highways | Villupuram |

(contd.)

### 34. CHECKPOSTS - 2009-10 ( 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   |

**35. PERFORMANCE OF FIELD AUDIT DONE BY THE ENFORCEMENT WING - 2009-10****( Rs.in Crores )**

| <b>Sl.No.</b> | <b>Division</b> | <b>No. of cases Audited</b> | <b>Revenue detected</b> | <b>Revenue collected at the instance of Audit</b> | <b>ITC Suggested for Reversal</b> | <b>Balance amount to be Collected</b> |
|---------------|-----------------|-----------------------------|-------------------------|---|-----------------------------------|---------------------------------------|
| <b>1</b>      | <b>2</b>        | <b>3</b>                    | <b>4</b>                | <b>5</b>  | <b>6</b>                          | <b>7</b>                              |
| 1             | Chennai-I       | 886                         | 407.74                  | 12.17   | 55.30                             | 340.27                                |
| 2             | Chennai-II      | 1254                        | 1054.46                 | 14.20   | 895.92                            | 144.34                                |
| 3             | Trichy          | 1364                        | 24.37                   | 4.76  | 10.81                             | 8.20                                  |
| 4             | Madurai         | 893                         | 30.02                   | 5.42  | 17.55                             | 7.05                                  |
| 5             | Tirunelveli     | 772                         | 24.98                   | 7.51  | 15.38                             | 2.17                                  |
| 6             | Coimbatore      | 1025                        | 177.16                  | 22.37   | 40.27                             | 114.52                                |
| 7             | Salem           | 835                         | 62.18                   | 9.07  | 53.11                             | 0.00                                  |
| <b>Total</b>  |                 | <b>7029</b>                 | <b>1780.91</b>          | <b>75.50</b>                                      | <b>1088.34</b>                    | <b>616.55</b>                         |

### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

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

| <b>CT Districts / Zones</b> | <b>Zone - I</b> | <b>Zone - II</b> | <b>Zone - III</b>       |
|-----------------------------|-----------------|------------------|-------------------------|
| 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)**

| <b>CT Districts / Zones</b> | <b>Zone - VII</b> | <b>Zone - X</b> | <b>Kancheepuram</b>    |
|-----------------------------|-------------------|-----------------|------------------------|
| 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.)

### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

| <b>Division : CHENNAI ( East ) No.Of Zones : 3, No.of Assessment Circles : 23<br/>(Includes 1 FTAC- I)</b>   |                  |                    |                         |
|--|------------------|--------------------|-------------------------|
| <b>CT Districts / Zones</b>  | <b>Zone - V</b>  | <b>Zone - VI</b>   | <b>Zone - IX</b>        |
| 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 )   |                         |
| <b>Division : CHENNAI ( Central ) No.Of Zones: 3, No.of Assessment Circles : 22<br/>(Includes 1 FTAC-II)</b> |                  |                    |                         |
| <b>CT Districts / Zones</b>  | <b>Zone - IV</b> | <b>Zone - VIII</b> | <b>Zone - XI</b>        |
| 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.)



### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

**Division : TIRUCHY**

**No.of CT Districts : 5**

**No.of Assessment Circles : 41**

| <b>CT Districts</b>   | <b>Tiruchy</b>   | <b>Karur</b>    | <b>Thanjavur</b> | <b>Kumbakonam</b>   | <b>Pudukkottai</b> |
|-----------------------|------------------|-----------------|------------------|---------------------|--------------------|
| Assessment<br>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         |
|                       | Manamchandu - I  | Karur ( East )  | Mannargudi       | Kumbakonam - IV     | Pattukottai - I    |
|                       | Manamchandu - II | Jayamkondam     | Tiruthurai - I   | Mayiladuthurai - I  | Pattukottai - II   |
|                       | Palakkarai - I   | Ariyalur        | Tiruvarur        | Mayiladuthurai - II |                    |
|                       | Palakkarai - II  | Thuraiyur       | Nagapattinam     | Sirkali             |                    |
|                       | Tiruverumbur     | Musiri          |                  | Nannilam            |                    |
|                       | Srirangam        | Kulithalai      |                  |                     |                    |
|                       | Lalgudi          | Manapparai      |                  |                     |                    |
|                       | Woraiyur         |                 |                  |                     |                    |

(contd.)

### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

**Division : VELLORE**

**No.of CT Districts : 4**

**No.of Assessment Circles : 30**

| <b>CT Districts</b> | <b>Vellore</b>      | <b>Thiruvannamalai</b> | <b>Cuddalore</b>    | <b>Villupuram</b> |
|---------------------|---------------------|------------------------|---------------------|-------------------|
| 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.)

### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

**Division : MADURAI      No.of CT Districts : 4      No.of Assessment Circles : 38**

| CT Districts              | Madurai<br>( East )   | Madurai<br>( West )       | Dindigul           | Sivagangai     |
|---------------------------|-----------------------|---------------------------|--------------------|----------------|
| Assessment<br><br>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<br>( South) | Nilakottai         |                |
|                           | Munichalai Road       | Thiruparankundram         | Kodaikanal         |                |
|                           | Melur                 |                           |                    |                |

(contd.)

### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

**Division : TIRUNELVELI**

**No.of CT Districts : 5**

**No.of Assessment Circles : 33**

| <b>CT Districts</b>   | <b>Tirunelveli</b>    | <b>Nagercoil</b>    | <b>Tuticorin</b> | <b>Sivakasi</b>  | <b>Virudhunagar</b> |
|-----------------------|-----------------------|---------------------|------------------|------------------|---------------------|
| Assessment<br>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.)

### 36. JURISDICTION OF TERRITORIAL WINGS - 2009-10

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

| <b>CT Districts / Zones</b> | <b>Zone - I</b>   | <b>Zone - II</b>  | <b>Zone - III</b>    | <b>Pollachi</b>    | <b>Tiruppur</b>       | <b>Nilgiri's</b>      |
|-----------------------------|-------------------|-------------------|----------------------|--------------------|-----------------------|-----------------------|
| Assessment                  | 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    | AvaramPalayam        | 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.)

### 36. JURISDICTION OF TERRITORIAL WINGS 2009-10 (Contd.)

**Division : SALEM      No.of CT Districts : 4      No.of Assessment Circles : 41**

| CT Districts          | Salem                | Namakkal                 | Erode             | Dharmapuri      |
|-----------------------|----------------------|--------------------------|-------------------|-----------------|
| Assessment<br>Circles | Salem Town ( North ) | Namakkal ( Town )        | Park Road         | Dharmapuri      |
|                       | Salem ( South )      | Namakkal ( Rural )       | Brough Road       | Krishnagiri     |
|                       | Salem ( West )       | Tiruchengode<br>( 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

| DIVISION                     |                    |                    |                    |                          |                        |                    |                     |                             |              |
|------------------------------|--------------------|--------------------|--------------------|--------------------------|------------------------|--------------------|---------------------|-----------------------------|--------------|
| CHEN<br>NAI<br>(N)           | CHEN<br>NAI<br>(S) | CHEN<br>NAI<br>(E) | CHEN<br>NAI<br>(C) | TIRU<br>CHY              | VEL<br>LORE            | MAD<br>URAI        | TIRU<br>NEL<br>VELI | COIM<br>BA<br>TORE          | SALEM        |
| CT DISTRICTS / ZONES / FTACs |                    |                    |                    |                          |                        |                    |                     |                             |              |
| FTAC -<br>III                | FTAC -<br>IV       | FTAC - I           | FTAC -<br>II       | PUDUK<br>KUMBA<br>KOTTAI | TIRUV                  | MADU               | TIRUNE              | SIVAK                       | SALEM        |
| ZONE -<br>III II             | KANCHE<br>EPURAM   | ZONE -<br>IX VI    | ZONE -<br>XI VIII  | THANJAV<br>KARU<br>UR    | ANNA<br>VELLO<br>MALAI | RAI (<br>W) AI (E) | ASI<br>LVELI        | POLLACH<br>FTAC -<br>I & II | NAMA<br>KKAL |
| ZONE -<br>I                  | ZONE -<br>VII      | ZONE -<br>V        | ZONE -<br>IV       | TIRUCH<br>R Y            | RE                     | MADUR<br>AI (E)    | TIRUNE              | I TO III                    | ERODE        |
| ZONE -<br>I                  | ZONE -<br>VII      | ZONE -<br>V        | ZONE -<br>IV       | UR                       | RE                     | AI (E)             | LVELI               | I TO III                    | SALEM        |

### 37. JURISDICTION OF ENFORCEMENT WINGS - 2009-10

#### CT Districts / Zones

| 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   |

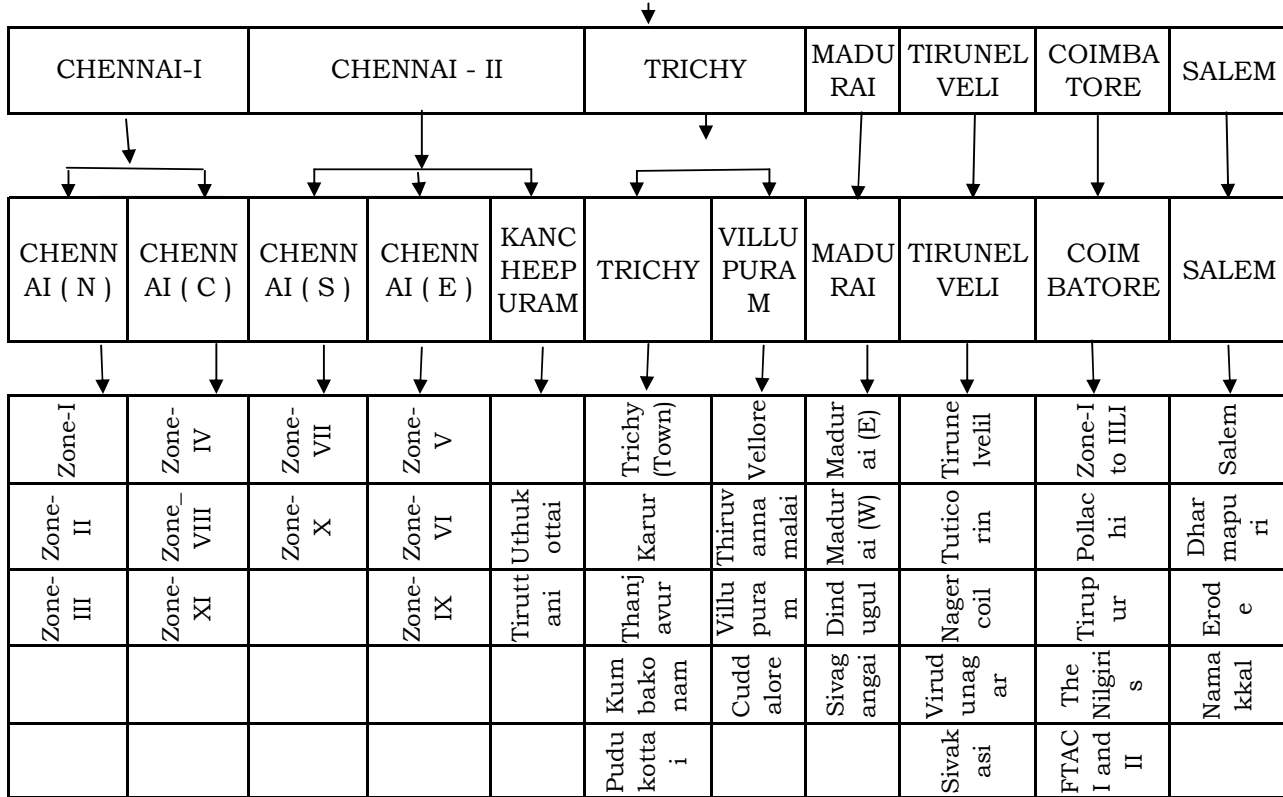
( contd. )



### 37. JURISDICTION OF ENFORCEMENT WINGS - 2009-10

| 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                     |

### 37.ENFORCEMENT WINGS IN COMMERCIAL TAXES DEPARTMENT



### 38. JURISDICTION FOR APPEALS - 2009-10

| Head Quarters   | Designation / Constitution   | Jurisdiction<br>( Assessment Circles unless otherwise specified )   |
|---|--|---|
| 1   | 2  | 3   |
| Kuralagam Annexe ,Chennai-600108                            | Appellate Deputy 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 Deputy Commissioner ( CT ) -II, Chennai  | Sowcarpet - I to III, Godown Street, Kothavalchavadi, Loansquare - I & II, Tondaiarpeta, Washermenpet - I & II, Royapuram, Vallalar Nagar, Mannady East & West, Pedunaickenpet(North) |
| - do -  | Appellate Deputy Commissioner ( CT ) - III, Chennai  | Periyamet, Veppery, Egmore - I & II,Nungambakkam, Choolai, Purasawalkam, Vadapalani - I & II, T.Nagar (North,South&East) and Nandhanam  |
| - do -  | Appellate Deputy Commissioner ( CT ) - IV, Chennai   | Annasalai - I to III, Chintadripeta, Triplicane, Chempauk, Ice House, Alwarpet, Mylapore, Luz, Royapettah and Mandaveli.  |
| C.T.Buildings, Collectorate Compound, Kancheepuram - 631501 | Appellate Deputy 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 and all Assessment Circles in Chengalpattu.  |

(contd.)

### 38. JURISDICTION FOR APPEALS - 2009-10

| ( 1 )  | ( 2 )  | ( 3 )   |
|--|--|---|
| Kuralagam Annexe<br>,Chennai-600108                                  | Appellate Deputy<br>Commissioner ( CT ) -<br>VI, Chennai   | Ayanavaram, Amaintthakarai, Kilpauk,<br>Sengundram, Thiruvotriyur, Avadi,<br>Ashoknagar, Porur, Perambur -<br>I&II,Saligramam,Koyambedu, Ambattur and<br>Villivakkam. |
| - do -   | Appellate Deputy<br>Commissioner ( CT )<br>-VII, Chennai   | Back log cases from all Appellate Assistant<br>Commissioners in Chennai city ( Commercial<br>Taxes )  |
| 4, Fort Round Rd,<br>Vellore, 632 001.                               | Appellate Deputy<br>Commissioner ( CT ) ,<br>Vellore       | All Assessment circles in Vellore and<br>Tiruvannamalai C.T.Districts.  |
| C.T.Buildings,Sub-<br>Jail Road,<br>Manjakuppam,<br>Cuddalore-607001 | Appellate Deputy<br>Commissioner ( CT ),<br>Cuddalore.     | All Assessment circles in Cuddalore and<br>Villupuram C.T.Districts, Sirkali,<br>Mayiladuthurai - I & II and Nannilam in<br>Kumbakonam C.T.District.                  |
| Collectorate<br>Compound,<br>Contonment,<br>Tiruchirapalli           | Appellate Deputy<br>Commissioner ( CT ),<br>Trichirapalli. | All Assessment circles in Trichy and Karur<br>C.T.Districts.  |

(contd.)

### 38. JURISDICTION FOR APPEALS - 2009-10 ( Contd)

| 1   | 2  | 3  |
|---|--|--|
| 20 / 3, Sachidananda Moopnar Road, Thanjavur, 613 001.      | Appellate Deputy Commissioner ( CT ), Thanjavur          | All Assessment circles in Thanjavur C.T.District, Kumbakonam - I to IV, Thiruvarur, Nagapattinam, Kumbakonam C.T.District, Aranthangi, Pudukottai I & II in, Pudukottai C.T.District.  |
| C.T.Buildings, Dr.S.V.K.S.Thangaraj Salai, Madurai-625 020  | Appellate Deputy Commissioner ( CT ), Madurai ( North ). | Melakopuram street, Vengalakadai street, Thallakulam, Chokkikulam, Tamil sangam Circle, Nethaji circle, Melur, Dindigul I-V, Palani I & II, Dindigul Rural, Nilakottai, Kodaikanal and Assistant Commr.(Enft) Madurai.   |
| C.T.Buildings, Dr.S.V.K.S.Thangaraj Salai, Madurai-625 020. | Appellate Deputy Commissioner ( CT ), Madurai ( South ). | Melaveliveedhi, Kamarajar Salai, South Avani Moola street, Chithrakara street, Thirumangalam, Mahal Assessment Circle, Munisalai Road assessment Circle, Theni-I&II, Bodinayakanur, Uthamapalayam, Periyakulam, Madurai (Rural & South ) Circle, Assistant Commissioner (Enforcement) Madurai. |
| C.T.Buildings, Madurai Road, Virudhunagar.626 001.          | Appellate Deputy Commissioner ( CT ), Virudhunagar.      | Virudhunagar I to III, Srivilliputhur, Sattur, Aruppukottai, Karaikudi, Thirupathur, Sivagangai, Devakottai, Paramakudi, Ramnad, Mudukulathur, Sivakasi Town I & II, Sivakasi Rural I & II, Rajapalayam.   |

(contd.)

### 38. JURISDICTION FOR APPEALS - 2009-10 ( Contd)

| ( 1 )   | ( 2 )  | ( 3 )  |
|---|--|--|
| C.T.Buildings, Ist Floor, Reserve Line Road, Palayamkottai, Tirunelveli-627002. | Appellate Deputy Commissioner ( CT ), Tirunelveli          | All Assessment circles in Tirunelveli, Kanniyakumari and Tuticorin C.T.Districts.  |
| C.T.Buildings, Balasundaram Chettiar Road, Coimbatore.641 018.                  | Appellate Deputy Commissioner ( CT ), ( Main ) Coimbatore  | R.S.Puram ( East ), R.S.Puram ( West ), Mettupalayam Road, Ram Nagar, Saibaba colony, Thudiyalur, Mettupalayam, Gandhipuram, Ganapathy, Dr.Nanjappa Road, Pappanaickenpalayam, Avarampalayam, Udagamandalam ( South ) & ( North ), Gudalur, Kothagiri and Coonoor. |
| C.T.Buildings, Balasundaram Chettiar Road, Coimbatore 641 018                   | Appellate Deputy Commissioner ( CT ), ( Addl. ) Coimbatore | R.G.Street, B.B.Street, Avinashi Road, Pothanur, Perur, Singanallur, N.H.Road, Trichy Road, Oppanakara Street, Peelamedu ( North ) & ( South ) and Avinashi.   |
| 71, Poongundranar St,Karungalpalayam Erode. 638 001.                            | Appellate Deputy Commissioner ( CT ), Erode.               | Erode ( North ), ( South ), ( Central ), ( East ), & ( Rural ) Chithode at Erode, Perundurair, Bhavani, Gopichettipalayam, Sathyamangalam, Dharapuram, Kangeyam, Tiruchengodu ( Town ) and ( Rural ) and (Rural) and Sankari Assessment Circles.                   |

(contd.)

### 38. JURISDICTION FOR APPEALS - 2009-10 ( Contd)

| ( 1 )  | ( 2 )   | ( 3 )   |
|--|---|---|
| C.T.Buildings,Palghat Road,Pollachi - 642001                       | Appellate Deputy Commissioner ( CT ), Pollachi. | All Assessment circles in Pollachi C.T.Districts.   |
| 35/19,Car Street, P.T.K.Complex, Salem 636 001                     | Appellate Deputy Commissioner ( CT ),Salem.     | All Assessment circles in Salem, Namakkal ( Except Sankari, Tiruchengode Town and Rural ) and Dharmapuri C.T.Districts. |
| Wavoo Complex, 3rd Floor,191, N.S.C. Bose Road, Chennai - 1.       | Joint Commissioner (CT),Appeals, Chennai.       | Appeals against Assessment Circles, Chennai.  |
| C.T.Buildings, Dr.Balasundaram Chettiar Road, Coimbatore. 641 018. | Joint Commissioner (CT),Appeals, Coimbatore.    | Appeals against Central Assessment, Coimbatore.   |

(contd.)

### 38. JURISDICTION FOR APPEALS - 2009-10 ( Contd)

| 1   | 2   | 3   |
|---|---|---|
| <b>II. SECOND APPEAL TO SALES TAX APPELLATE TRIBUNAL.</b>                       |   |   |
| Main Bench, City Civil Court Buildings, High Court Compound, Chennai - 600 104. | 1. Chairman - In the cadre of District Judge.   | Chennai city, Revenue Districts of Kancheepuram, Cuddalore, Villupuram, Vellore, Tiruvannamalai, Pudukottai, Thanjavur, Nagapattinam and Tiruvarur. |
|   | 2. Second Member - An Officer of the Indian Revenue Service ( or ) in the cadre of Assistant 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. |   |
|   | 3. Departmental Member - In the cadre of Additional Commissioner ( CT )   |   |

(contd.)



### 38. JURISDICTION FOR APPEALS - 2009-10

| 1   | 2   | 3  |
|---|---|--|
| Addl. Bench, City Civil Court Buildings, High Court Compound, Chennai - 600 104.          | 1. Addl. Departmental Member - In the rank of Joint Commissioner (CT),<br>2. Addl. Judicial Member - In the rank of Sub – Judge.  | Chennai city, Revenue Districts of Kancheepuram, Tiruvallore, Cuddalore, Villupuram, Vellore, Tiruvannamalai, Pudukotai, Thanjavur, Nagapattinam and |
| Addl. Bench, Madurai, S.K.S. Thangaraj Salai, Madurai - 625 020.                          | 1. Addl. Departmental Member - In the rank of Joint Commissioner (CT)<br>2. Addl. Judicial Member - In the rank of Sub – Judge.   | Revenue Districts of Trichy, Karur, Perambalur, Madurai, Theni, Ramanathapuram, Dindigul, Virudhunagar, Tutilcorin, Tirunelveli, Sivagangai and      |
| Addl. Bench at Coimbatore Balasundaram Chettiar Road, Jail Compound, Coimbatore. 641 018. | 1. Addl. Departmental Member - In the cadre of Joint Commissioner (CT).<br>2. Addl. Judicial Member - In the rank of Sub – Judge. | Revenue Districts of Coimbatore, The Nilgiris, Salem, Namakkal, Dharmapuri and Erode.  |

### 39. PAY SCALES OF OFFICERS AND STAFF - 2009-10

| Sl.No                  | Name of the Post                                      | Scale of Pay (Rs.)  | Grade Pay | Pay Band |
|------------------------|---|---------------------|-----------|----------|
| 1                      | 2   | 3                   | 4         | 5        |
| <b><u>OFFICERS</u></b> |   |                     |           |          |
| 1                      | Principal Secretary/ Commissioner of Commercial Taxes | <b>I.A.S. Cadre</b> |           |          |
| 2                      | Joint Commissioner ( Admn )                           | <b>I.A.S. Cadre</b> |           |          |
| 3                      | Additional Commissioner (CT)                          | 37400 - 67000       | 8800      | P.B - 4  |
| 4                      | Joint Commissioner (CT)                               | 15600 - 39100       | 7600      | P.B - 3  |
| 5                      | Joint Director of Statistics                          | 15600 - 39100       | 7600      | P.B - 3  |
| 6                      | Deputy Commissioner ( GS )                            | 15600 - 39100       | 7600      | P.B - 3  |
| 7                      | Financial Advisor and CAO                             | 15600 - 39100       | 7600      | P.B - 3  |
| 8                      | Legal Officer   | 15600 - 39100       | 7600      | P.B - 3  |
| 9                      | Deputy Commissioner ( CT )                            | 15600 - 39100       | 6600      | P.B - 3  |
| 10                     | Assistant Commissioner ( GS )                         | 15600 - 39100       | 6600      | P.B - 3  |
| 11                     | System Analyst  | 15600 - 39100       | 6600      | P.B - 3  |
| 12                     | Assistant Director of Statistics/<br>Lecturer         | 15600 - 39100       | 5400      | P.B - 3  |
| 13                     | Programmer  | 15600 - 39100       | 5400      | P.B - 3  |
| 14                     | Administrative Officer                                | 15600 - 39100       | 5400      | P.B - 3  |
| 15                     | Public Relations Officer                              | 15600 - 39100       | 5400      | P.B - 3  |

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**39. PAY SCALES OF OFFICERS AND STAFF - 2009-10**

| <b>1</b> | <b>2</b>  | <b>3</b>      | <b>4</b> | <b>5</b> |
|----------|---|---------------|----------|----------|
| 16       | Assistant Commissioner (C.T )   | 15600 - 39100 | 5400     | P.B - 3  |
| 17       | Commercial Tax Officer  | 15600 - 39100 | 4900     | P.B - 3  |
| 18       | TNMS /Superintendent  | 9300 - 34800  | 4800     | P.B - 2  |
| 19       | Assistant Commercial Tax Officer  | 9300 - 34800  | 4800     | P.B - 2  |
| 20       | Deputy Programmer   | 9300 - 34800  | 4600     | P.B - 2  |
| 21       | Statistical Officer   | 9300 - 34800  | 4600     | P.B - 2  |
| 22       | Junior Research Officer   | 9300 - 34800  | 4600     | P.B - 2  |
| 23       | Assistant Programmer  | 9300 - 34800  | 4400     | P.B - 2  |
| 24       | Statistical Inspector   | 9300 - 34800  | 4400     | P.B - 2  |
| 25       | Stenographer - Grade I  | 9300 - 34800  | 4300     | P.B - 2  |
| 26       | Steno grapher - Grade II  | 9300 - 34800  | 4200     | P.B - 2  |
| 27       | Service Engineer  | 5200 - 20200  | 2800     | P.B - 1  |
| 28       | Junior Draughtsman  | 5200 - 20200  | 2800     | P.B - 1  |
| 29       | Assistant / Sales Tax Collection<br>Inspector / Gujarathi Assistant /<br>System Assistant | 5200 - 20200  | 2400     | P.B - 1  |
| 30       | Stenographer - Grade III  | 5200 - 20200  | 2400     | P.B - 1  |
| 31       | Assistant Statistical Investigator  | 5200 - 20200  | 2400     | P.B - 1  |

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**39. PAY SCALES OF OFFICERS AND STAFF - 2009-10**

| <b>1</b> | <b>2</b>  | <b>3</b>     | <b>4</b> | <b>5</b> |
|----------|---|--------------|----------|----------|
| 32       | Junior Assistant  | 5200 - 20200 | 2000     | P.B - 1  |
| 33       | Typist / Junior Assistant cum Typist                          | 5200 - 20200 | 2000     | P.B - 1  |
| 34       | Driv er   | 5200 - 20200 | 2000     | P.B - 1  |
| 35       | Telephone Operator ( Junior Assistant )                       | 5200 - 20200 | 2000     | P.B - 1  |
| 36       | Service Assistant   | 5200 - 20200 | 1900     | P.B - 1  |
| 37       | Telephone Operator ( RC)                                      | 4800 - 10000 | 1400     | P.B - 1A |
| 38       | Record Clerk  | 4800 - 10000 | 1400     | P.B - 1A |
| 39       | Lift Operator   | 4800 - 10000 | 1400     | P.B - 1A |
| 40       | Office Assistant  | 4800 - 10000 | 1300     | P.B - 1A |
| 41       | Duffedar  | 4800 - 10000 | 1300     | P.B - 1A |
| 42       | Gardener  | 4800 - 10000 | 1300     | P.B - 1A |
| 43       | Masalchi / Watchman /Watchman cum-Sweeper/Guard/Water Carrier | 4800 - 10000 | 1300     | P.B - 1A |
| 44       | Load Man  | 4800 - 10000 | 1300     | P.B - 1A |