

ANNUAL ADMINSTRATIVE REPORT

2014 – 2015



COMMERCIAL TAXES DEPARTMENT
GOVERNMENT OF TAMIL NADU

PREFACE

The Annual Administrative Report of the Commercial Taxes Department, Government of Tamil Nadu is published for the year 2014-15 and the '**CT at a glance**' being published till last year also forms part of this administrative report, which apart from being elaborate in covering the entire gamut of subjects administered in the matter of taxation by this department also doesn't part ways from the familiar 'CT at a glance', elaborate with statistical data, facts, figures and graphs.

Tamil Nadu is the first provincial state in the erstwhile British colonial era to usher in sales taxation regime by enacting Madras General Sales Tax Act, 1939 even before attaining independence. The state legislature enacted Tamil Nadu General Sales Tax Act, 1959 which governed the field of indirect taxation for forty seven years before coming into force of a more progressive Tamil Nadu Value Added Tax Act, 2007 from 1st January, 2007.

The self-reporting value-added taxation regime driven by credit-invoice based input tax system and the deemed assessment scenario has thrown more challenges to the department, the strides of which could be managed in the coming years by means of re-organizing the entire functioning systems and for the aid, the total solutions projects envisaging end-to-end computerization of the department is around the corner and more particularly when, the Goods and Services Tax Act is in the offing, which could revamp the entire indirect taxation sphere in the country.

This book contains two parts viz., administrative functions of the department elaborated in detail in the first part and vital statistical data tabulated for the purpose of brevity in the second part encompassing major components of the department such as number of registered dealers, dealers filing monthly returns and dealers filing annual returns, act-wise revenue collection both at State and Divisional level, trend in revenue, share of Commercial Taxes to GSDP and State's Own Tax Revenue, performance of Territorial and Enforcement Units etc., as well as time-related parameters.

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

The contribution of this department to State's own Tax Revenue is 70.32% and the cost efficiency of tax administration has improved over the years. The Administrative Cost of Commercial Tax collection has never crossed even 1% of the total tax receipts in a year and the administrative cost as a percentage of collection has further come down to 0.43% in the year 2014-15.

I would like to place my appreciation to Thiru E. Rathinasamy, Additional Commissioner (Audit), Thiru J. Ilanchizhian, Joint Director, Statistics & Research Cell, and Thiru K. Arunkumar, Deputy Commissioner (Audit) who have been instrumental in bringing out this edition.

At this outset, we have brought out this report incorporating all the relevant information, the scope of which is wide enough for even academic research purposes and suggestions for improvement from the public is warmly welcomed for expansion of this effort in the coming years.



(K. Rajaraman, I.A.S)

Principal Secretary /Commissioner
of Commercial Taxes

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PART-I

Prelude

The revenue collection from the department historically stood in second or third position among the states in India. The efficient tax administration of this state was a forerunner to other states and the state has always recorded one of the highest tax-GSDP ratios. The State GSDP (AE) in 2014-15 was Rs. 9,76,702.88 crores and the Sales Tax to GSDP ratio is 6.18% in the year. Further, the State's own tax revenue to State GSDP ratio is 8.78% in the year 2014-15. The Government of Tamil Nadu is also in the forefront among the States of India in implementation of welfare measures for its citizens which is reflected in high quality of health, education and nutrition indicators among its population. In addition, sustained public investment in infrastructure has ensured growth in all the three economic sectors, viz., Agriculture, Industry and Services. Commercial Taxes Department plays a key role in mobilization of resources for these development and welfare programmes of the State Government, by contributing more than two-thirds of the State's own Tax Revenue. ***The State's own Tax Revenue in 2014-15 was Rs. 85,772.71 crores and the Department contributed Rs. 60,314.61 Crores, thus 70.32% of the State own Tax Revenue is contributed by the Department.*** The Department functions with the aim to widen the tax base and prevent any tax evasion without causing harassment to the dealer fraternity.

Acts Administered by the Department

- Tamil Nadu Value Added Tax Act, 2006 (w.e.f 01.01.2007)
- Central Sales Tax Act, 1956
- Tamil Nadu General Sales Tax Act, 1959 (up to 31.12.2006)
- Tamil Nadu Additional Sales Tax Act, 1970 (up to 31.12.2006)
- Tamil Nadu Entertainments Tax Act, 1939
- Tamil Nadu Betting Tax Act, 1935
- Tamil Nadu Tax on Luxuries Act, 1981
- Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990
- Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001
(Act was struck down by the Madras High Court by its order dated 23.3.2007. An appeal against the order is pending before the Supreme Court of India)
- Tamil Nadu Advertisements Tax Act, 1983

Historical Background

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

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

Tamil Nadu General Sales Tax Act, 1959

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

Tamil Nadu Value Added Tax Act, 2006

The Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) came into force with effect from 1st January, 2007. Objectives of Value Added Tax are to simplify tax structure by preventing cascading effect and to create uniform common market within the Country, which will bring down prices that would enable Indian producers of goods to reduce costs to face competition from abroad and to increase exports. Under TNVAT Act, 2006 three rates of tax i.e. 1%, 5% and 14.5% are levied. Gold, Silver, Bullion and Jewellery are taxed at 1%, goods of basic necessities such as medicine and drugs, all industrial inputs, capital goods and declared goods are taxed at 5%. All other goods are taxed at 14.5%. There are no further levies such as additional sales tax, resale tax, surcharge etc. and dealers are allowed to avail and adjust the eligible input tax credit against the output tax. Value Added Tax is payable only on the value added to the product at every point of sale and not on the entire value of the goods. Hence, the tax burden and subsequent cascading effect is less. For all exporters, the tax paid on corresponding purchases within the State are refunded and units

located in Special Economic Zones (SEZ) are also eligible for refund of input tax paid.

Central Sales Tax Act, 1956

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

Tamil Nadu Entertainment Tax Act, 1939

The Tamil Nadu Entertainment Tax Act provides for levy of entertainment tax on cinematograph exhibition in theatres, amusement parks, recreation parlor, dubbed film, direct to home service and cricket tournaments conducted by IPL. The rate of tax has been increased from 15% to 30% for new films and from 10% to 20% for old films i.e., more than ten years old films in Corporations and Special Grade Municipalities w.e.f. 27.09.2011. Similarly, the rate of tax has been increased from 10% to 20% for both new and old films in areas other than Corporations and Special Grade Municipalities limits with certain conditions.

Tamil films bearing Tamil titles and in conformity with Tamil culture and dignity are granted exemption from payment of entertainment tax based on application and obtaining recommendations of a screening committee.

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

Vision Statement:

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

Mission

We shall realize our Vision by:

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

Strategy

To fulfil our Mission,

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

Core Values

We are committed to work with:

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

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

Expectations from dealer-fraternity

The success of the Department's functioning and administration depends on the co-operation from the client public. The Department therefore expects the following from the dealer fraternity viz., promptness in registration, correctness in maintenance and submission of accounts, promptness in filing of returns, promptness in payment of taxes and overall compliance of the tax laws.

Quality of service

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

The Right to Information Act is being implemented in the Department and its implementation is being closely watched at the highest level. The Government have constituted a State Level Advance Ruling Authority under section 48A of TNVAT Act for issuing clarifications of VAT rates on commodities. Timely publicity of all amendments made in acts and rules administered by the Department is done through departments' website. Consultations with associations of trade, industry and consumers are periodically held while reviewing policies and procedures.

Re-Organization of Chennai Divisions

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

In the Government order Ms. No. 23, CT & R Dept. dated 24.02.2014, the Government have ordered for realignment of the four Commercial

Taxes Divisions in Chennai viz., Chennai (North), Chennai (South), Chennai (Central) and Chennai (East), on equitable distribution of workload, geographical contiguity of the jurisdiction, number of assesses etc. Accordingly, the existent assessment circles were merged/ demerged / retained/divided resulting in the increase in the number of Assessment circles from 89 to 100. Consequent jurisdictional changes were made in the Enforcement Wings and Appellate Wings of the Chennai divisions. The newly reorganized assessment circles and other offices started functioning with effect from 01.08.2014.

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

Functional Re-organization

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

In 2014-15, a committee headed by Thiru A. Sarvar Allam, Additional Commissioner (SMR) was constituted to suggest measures to be taken for the uniform functional distribution of workload encompassing the entire tax administration of the department keeping in view the ensuing automation of the department by total solutions project and further tax reform by way of impending introduction of GST. The committee had studied the best practices followed in tax administrations of other states and central Government and even the detailed study of global best practices in tax administration made by the Tax Administration Reforms Committee (TARC) constituted by the Government of India to recommend tax reforms in Central Direct and Indirect Taxes have been factored in and the detailed report submitted on 16.03.2015, which is under active consideration. It is expected that functional re-organisation suggested by the Committee would enable specialisation and focus in work.

Total Solutions Project

The Government vide G.O. Ms. No.13 CT & R (D1) Department dated 18/01/2012 sanctioned Rs.230.95 Crores for end-to-end computerisation computerization of the department. M/s Tata Consultancy Services Ltd. was selected as 'System Integrator' for implementing this project for contract value of Rs. 179.98 Crores, the Letter of Intent (LoI) was issued on 21.10.2013 and the agreement was signed on 09-12-2013. The prime objectives of this Project are providing any-time-anywhere services to the dealers with easy interface and to provide better tax compliance. The Project will be implemented on BOOT (Build, Own, Operate, and Transfer) model for 5 years. Based on the requirement of the Department, eighteen modules have been developed and the pilot rollout is planned in the month of October 2015 and in this Phase e-Registration, e-Return, e-Statutory Forms, e-Payment, Check Post and Grievance modules shall be rolled out. In the second Phase, other modules like Enforcement, Appellate, Assessment etc. shall be rolled out.

Total solution project envisages e-services viz., online registration including amendments in registration and cancellation of registration, e-filing of returns including revised returns, e-payment through net banking and off-line payment through e-challan, electronic credit of refund to taxpayers account, e-declaration forms initiated from e-filing of monthly returns, online data entry for fast track clearance at checkposts, online submission of appeals, online ledgers in portal to access history of all transactions of dealers apart from SMS based reminders, acknowledgments and status updates to the dealers. The system has been developed to be a more intuitive and user-friendly in order to render lesser number of visits to the offices and ease of service thus resulting in reduced cost of service to dealers. The automation of internal departmental workflows shall result in paper-less office and system aided record-keeping and document management, which would reduce administrative overheads and the systems shall be scalable, flexible and inter-operable.

The total solutions project has been designed to enable better compliance by way of system-aided assessments, inspections based on risk profile of dealers, system aided intelligence in identification of prospective registrants who have escaped registration and identification of cases for possible tax evasion, audit, surprise inspections and cases for audit. The project apart from envisaging internal systemic developments has also enabled collaboration with other state administrative units, Income Tax Department, Treasury, Banks etc. and other agencies for external intelligence.

High end servers including HP Superdome servers along with SAN have been installed and tested successfully in State Data Centre at Perungudi

and site preparation has been completed with Gensets, UPS, laptops, computers and printers installed in all the offices and the project is all set to roll out. The Disaster Recovery site and servers have been commissioned and are functional at TCS Hyderabad, till ELCOT sets up the State Disaster Recovery Data Centre. A near-line DR site is being commissioned shortly at Greams road campus of CTD. A new email server (mail.ctd.tn.gov.in) has been commissioned under this project and is fully functional.

The Commissionerate

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

Four Pillars of the Department

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

Territorial Wing

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

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

Deputy Commissioners are functioning under the control of a Joint Commissioner and discharges the assessment and other statutory functions.

The administrative units of Territorial Wing are summarized below.

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

Tax Contribution by Assessment Wing in 2014-15

- The return tax as reported in self-reporting value added tax regime forms major part of revenue and the additional non-return tax demands are raised in by assessing officers in revision orders owing to non-filing of declaration forms, defects/ anomalies noticed in returns filed by way of return scrutiny, passing of revision orders on objections raised by AG Audit and Internal Audit, implementation of field audit and surprise inspections proposals received from Enforcement Wing, implementation of proposals received from Inter State Investigation Cell and Business Intelligence Unit, collection of old arrears etc.
- The revenue contribution of Non VAT-goods in 2014-15 is Rs. 30,452.16 crores, which is 50.48% of the total collection of Rs. 60,314.61 crores. Likewise, the contribution of VAT goods is Rs. 23,053.70 (38.22%), the contribution of CST is Rs. 3,797.77 crores (6.30%) and the rest of 5% of total collection of Rs. 60,316.50 crores is contributed by all other minor tax acts.
- The revenue contribution of Large Tax Payers Unit – top hundred tax paying dealers in Chennai in 2014-15 is Rs. 35,985.01 crores, which is 59.66% of the total collection of Rs. 60,314.61 crores. The revenue contribution of four divisions in Chennai other than LTU is Rs. 12,172 crores -, which is 20.18% of total collection of Rs. 60,314.61 crores.
- Since December 2014, a review of fortnightly performance review of every assessment officer has been put in place to ensure accountability of every officer for identifying escaped taxes in territorial divisions. As a result of this effort, the additional tax collection done by assessment circles has raised from Rs. 553.13 crores in 2013-14 to Rs. 704.01 crores in 2014-15. Further, in respect of important item-wise revenue efforts in assessment circles, the revenue collection has raised from Rs. 15.51 crores in 2013-14 to Rs. 30.01

crores in 2014-15 in respect of provisional assessments on non-filers, the revenue collection has raised from Rs. 184.48 crores in 2013-14 to Rs. 276.02 crores in 2014-15 in respect of return scrutiny and most importantly, the old arrear collection has raised from Rs. 158.92 crores in 2013-14 to Rs. 248.89 crores in 2014-15.

Audit Wing

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

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

During the year 2014-15, revision orders passed in respect of AG's audit paras has resulted in collection of Rs. 23.09 crores as against Rs. 12.53 cores collected in the previous year.

The Internal Audit Wing in each CT district/ zone is headed by Assistant Commissioner and assisted by Commercial Tax Officer to conduct periodical audit of assessments/ refunds finalized in circles. During the year 2014-15, internal audit officers were periodically imparted training and reviewed atleast once a quarter as a measure of strengthening the internal audit mechanism. The MIS reports developed in the intranet application package helps in corroborating the purchase and sales details of dealers and thus enable identify potentially risk cases for internal audit. The refund of input tax credits to exporters is compulsorily pre-audited as a measure of stocktaking by supervisory officers and verification of e-bank reconciliation certificate has been mandated for all export refunds.

During the year 2014-15, the Internal Audit Wing has detected 9,476 defects involving revenue potential of Rs. 80.60 crores.

The random selection of dealers for detailed scrutiny as envisaged u/s 22(3) is performed in audit wing and further, co-ordinates with Information Technology Wing in selecting such eligible dealers and communicates to field formations for detailed check of accounts of the dealers. The result of detailed scrutiny of dealers' book of accounts in past occasions has been found wanting on account of huge quantum selected at twenty per cent and the staff position. Therefore, in the year 2014-15, it was decided to randomly select five per cent of the dealers and accordingly five per cent of 2,57,451 dealers for the year 2008-09, 2,66872 dealers for the year 2009-10, 1,89,159 dealers for the year 2010-11 and 1,91,554 dealers for the year 2011-12 were randomly selected on stratified sampling method under all categories and communicated to the circles.

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

Appellate Wing

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

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

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

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

During the year 2014-15, 3,880 first appeals were filed before Appellate Joint/ Deputy Commissioners (CT) and 2,722 appeals were disposed by nineteen first appellate authorities throughout the state. As on 31.03.2015, 6,701 are pending with nineteen first appellate authorities which are inclusive of appeals filed during the previous years also.

Likewise, the second appellate authority viz, Sales Tax Appellate Tribunal has disposed 993 second appeals during the year, of which 110 were ordered for filing Tax Case (Revision) before the Hon'ble High Court of Madras in the interest of the government revenue. As on 31.03.2015, 6,377 second appeal cases are pending before Sales Tax Appellate Tribunals.

Enforcement Wing

The Enforcement Wing is functioning to curtail the tax evasion with the following activities viz., field audit, surprise inspection and vehicle checks by check posts/ roving squads and the enforcement activities are monitored at state level by Additional Commissioner (SMR).

There are eight enforcement divisions, each headed by a Joint Commissioner and one Inter-state Investigation Cell, headed by a Joint Commissioner. Each Joint Commissioner is assisted by at least one Deputy Commissioner or Assistant Commissioner in supervision of enforcement activity. Normally, enforcement activity consists of checking the transport vehicles and inspection/ audit of the place of business to detect evasion of tax, if any.

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

Goods Yard, Central Parcel Office (Chennai), Egmore Goods Yard, Salt Cotours (Chennai) and Tuticorin Port. Of these, the Checkpoint at Air Cargo Complex at Chennai Airport has been started recently in view of the suppression of import purchases and clandestine diversion of goods.

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

During the year 2014-15, field audit was conducted in 1,235 cases wherein revenue detected is Rs. 1,285.06 crores and revenue collected at the instance of audit on the spot is Rs. 45.43 crores. Further, surprise inspection was conducted in 1,588 cases wherein revenue detected is Rs. 2,694.20 crores and revenue collected on the spot is Rs. 63.41 crores. The balance revenue involved in field audit/ surprise inspections was formulated in the proposals sent to Territorial Wing for regularization of the defects/ anomalies by assessing officers to pass revision orders and collect balance demands.

During the year 2014-15, the number of vehicles checked at checkposts was 33,28,366 and offences booked stood at 14,293 involving collection of compounding fees of Rs. 12.45 crores as against 26,93,977 vehicles checked, 14,341 offences booked and compounding fees of Rs. 10.09 crores in 2013-14. Further, during the year 2014-15, the number of vehicles checked by roving squads was 7,47,478 vehicles and offences booked stood at 37,950 involving collection of compounding fees of Rs. 50.35 crores as against 6,68,794 vehicles checked, 35,163 offences booked and compounding fees of Rs. 31.93 crores in 2013-14.

Business & Intelligence Unit

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

The functions of Business Intelligence Unit are to gather business information from external sources like Customs, Excise, Service Tax, Income Tax, DRI, DGFT, Railways, Ports, SEZ, Air Cargo Authority, Other state Commercial

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

During the year 2014-2015, Business Intelligence Unit prepared and sent 235 Investigation Files for conducting surprise Inspections by the Enforcement Wing. Out of these, 181 inspections have been completed with the detection of revenue of Rs. 697.89 Crores. In addition, BIU has analysed and shared the reports to the Enforcement and Territorial Divisions of the Department for verification which resulted in raising of demand of Rs.275 Crores. Out of the above activities, the total revenue of Rs. 31.89 Crores has been collected in 2014-15.

In 2014-15, BIU also signed an MOU with the DGFT for access to the e-BRCS system and CBEC on import data. This has immensely benefited the department in preparing investigation files and sanctioning of expert refunds.

Inter State Investigation Cell

The main objective of Inter State Investigation Cell is to investigate the genuineness of inter-state transactions i.e., inter-state purchases and inter-state sales effected by Tamil Nadu dealers to find out bogus transactions and unaccounted purchases and sales, as the case may be. Presently, the ISIC is concentrating on collection of third party data pertaining to inter-state transactions and evolves investigation files/ VAT Proposals and extract verifications for effective follow-up by way of assessment proceedings in circles for realization of potential revenue. The return data, check-post data, declaration forms data are collected from other states for investigation purpose and the data collected during other state visits and through correspondence, apart from utilizing the TINXYS platform are uploaded in the intranet website of the department for effective utilization at field level.

During the year 2014-15 (from September 2014), Inter State Investigation Cell prepared and sent 80 Investigation Files for conducting surprise

Inspections by the Enforcement Wing. Out of these, 43 inspections have been completed with the detection of revenue of Rs. 110.28 Crores. In addition, the ISIC has formulated 366 proposals for implementation in Territorial and Enforcement divisions of the department for verification which resulted in raising of demand of Rs. 47.90 Crores. Out of the above activities, the total revenue of Rs. 2.74 crores has been collected in 2014-15.

Other Wings at Commissionerate

Public Relations Wing

The Public Relations Wing is headed by Additional Commissioner (PR), and the subjects of amendments to acts and rules, tax rate clarifications, waivers, exemptions, pre-budget meetings, preparation of Governors speech, Finance Ministers speech, Budget Speech, Policy Note, reply to the Assembly Questions raised by the Members of Parliament as well as Members of Legislative Assembly and reply to Cut Motions are being dealt under this Section. Apart from this, interaction with trade associations and faculty of auditors and accountants are also dealt in this in this wing.

Administrative Waiver in respect of all Acts are also being processed and placed before the Waiver Committee for recommendations and based on the recommendation of Waiver Committee, proposals are formulated and sent to Government for further action. Draft Act amendment proposals are also prepared and sent to Government for consideration.

During the year 2014-15, the major amendments carried out were (i) e-payment through department website has been mandated to the registered whose taxable turnover in the previous year exceeded rupees two crores and (ii) amendment to Annexure III to Form I has been made by adding a column "Inter-State sale wit 'C' form'.

During the year 2014-15, three tax rate changes were implemented viz., (i) the multiple tax rates on IMFL & Beer ranging from 185% to 245% were restructured to a single tax rate of 220% w.e.f. 01.11.2014 (ii) levy of purchase tax on sugarcane dispensed with and sugar taxed at every point @ 5% w.e.f. 01.11.2014 and (iii) tax rate on tobacco increased from 20% to 30% w.e.f. 01.11.2014.

Advance Ruling Committee

The Government have constituted a State Level Authority for Clarification and Advance Ruling on any point concerning the rate of tax of commodities and this authority is constituted with Commissioner of Commercial

Taxes, Additional Commissioner (Public Relations) and Additional Commissioner (Revision Petition). The Committee started functioning from 31.10.2011 and as on 31.03.2015, three and seventy nine clarifications have been issued.

During the year 2014-15, number of applications received for clarification of tax rate was 147 wherein clarifications were issued in 141 cases.

Revision Petition Wing

The Revision petition wing acts on the orders of Tribunals and decide the relevance of filing further appeal in the form of Tax Case(Revision) based on the issue at hand and the revenue involved in such cases. The Review Reports of the State Representatives and the Territorial Joint Commissioners are given due weightage and the decision of the Principal Secretary/ Commissioner of Commercial Taxes is final in either recording the verdict or disputing further. During the year 2014-15, one hundred and ten cases (110) were ordered for filing Tax Case (Revision) of the nine hundred and ninety three cases (993) disposed by Sales Tax Appellate Tribunals.

Once the Tax Case (Revision) orders are received from the Hon'ble High Court of Madras, and a decision to file Special Leave Petition (Civil) or tag the case with similar pending cases before the Hon'ble Supreme Court is again decided in the Revision Petition wing. Further, compliance report on the directions of the appellate forums based on the verdicts is also watched in this wing.

The Territorial Joint Commissioners are empowered to admit and dispose revision petitions i.e., non-appealable orders filed by the dealers. Upon the orders of the Joint Commissioners (Territorial) or as second appellate authority in certain restricted cases, the Additional Commissioner (RP) is empowered to hear and dispose the Revision Petitions filed under all Acts before him.

In 2014-15, Additional Commissioner (RP) received 145 revision petitions, 39 petitions had been heard and disposed during the year and as on 31.03.2015, 1,031 revision petitions are pending disposal. Further during the year 2014-15, the Territorial Joint Commissioners (CT) received 746 revision petitions, 981 revision petitions had been heard and disposed during the year and as on 31.03.2015, 2,421 revision petitions are pending disposal.

In addition, the periodical meetings to review the functions of Departmental Representatives and State Representatives are conducted so as to reduce the number of appeals filed and pending in all such forums. Further, in respect of appeals filed on the orders of the Board for Financial and Industrial

Reconstruction and for appeals filed before the CST Appellate Authority, the deputation of officials to represent the department side in such cases are done by the Revision Petition Wing.

Taxation Cell

The Taxation Cell in Commissionerate is vested with the responsibility of preparatory and implementation work of Goods and Services Tax Act in Tamil Nadu and is headed by Additional Commissioner (Taxation). During the year 2014-15, the taxation cell was fully engaged in GST related work viz., preparation of comments and remarks on the various GST drafts communicated by the Empowered Committee of State Finance Ministers thereby addressing the problems of dual control, threshold and exemptions, compounding schemes, RNR for state GST and central GST, place of supply rules etc.

Another important function entrusted with Taxation Cell is receiving compensation towards CST revenue loss on account of reduction of tax rates from 4% to 3% w.e.f. 01.04.2007 and thereafter from 3% to 2% w.e.f. 01.06.2008. **During the year 2014-15, CST revenue compensation of Rs. 2,000.40 crores for the year 2010-11 was released by Government of India.**

The Taxation Cell is also imparting training to department officials on various aspects of GST at regular intervals to get them prepared for GST Taxation regime since the Government of India is committed to implement GST w.e.f. 01.04.2016.

Legal Wing

The Legal Wing in Commissionerate is vested with the responsibility of following up the writ petitions and writ appeals filed by the dealers on actions taken by the department viz., issue of pre-revision notices, assessment orders, revenue recovery actions, detention of goods and against provision of acts and rules, the same of which are circulated to Additional Commissioner (Taxation) and Commissioner of Commercial Taxes for appropriate orders for recording of the same or for filing further appeal before the Hon'ble Supreme Court, wherein substantial question of law or huge revenue are involved or which would adversely affect the revenue.

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

appeals in the first appellate forum and appeals or cross-objection petitions before Sale Tax Appellate Tribunal benches.

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

As on 31.03.2015, 3,864 writ petitions and 1,044 Tax Case (Revision) cases are pending in the Hon'ble High Court and 56 tax related SLPs are pending in the Hon'ble Supreme Court.

Memorandum of Understanding Cell

The Memorandum of Understanding Cell was formed on 26.03.2008 and is headed by a Joint Commissioner and the Cell was formed to examine issues relating to extending soft loans, VAT incentives and other concessions to MoU projects. Based on the Memorandum of Understanding/ Government Orders and the Eligibility Certificate issued by the SIPCOT Limited, those Companies which claim Soft Loan or Refund or both Soft Loan and Refund, as the case may be, from the SIPCOT Ltd. under the Investment Promotion Subsidy and under Structured Package of Assistance Scheme have to obtain Tax Payment Certificate from the Memorandum of Understanding (MoU) Cell by filing necessary document and details. The MoU Cell shall verify those details and documents with reference to the terms and conditions laid down in the Government Orders and the Eligibility Certificates and issue Tax Payment Certificates to SIPCOT, if the claims made by the Companies are found correct.

Certificates were issued for soft loan in respect of 22 companies of Rs. 363.27 crores in 2014-15 and for refund in respect of 15 companies amounting to Rs. 681.21 crores in 2014-15.

Information Technology Wing

The Information Technology Wing is headed by Joint Commissioner (Computer Systems) and is in-charge for IT administration of the department, assisted by two System Analysts in the cadre of Deputy Commissioner and computer wing staff. Presently, all the offices and locations of the department are connected through 2 Mbps leased lines to the nearest Point of Preference (POP) of Tamil Nadu State Wide Area Network (TNSWAN) establishing the Wide Area Network for the Department.

In the year 2014-15, e-payment through department website has been mandated to the registered dealers whose taxable turnover in the previous

year exceeded rupees two crores. Presently, e-payment of taxes through online can be done through twenty two banks and approximately 80% of the taxes were collected through e-payment facility. In addition, the online linked offline payment of taxes has been rolled out in August 2014 for small dealers, who do not have net banking facility and these dealers can generate the challan for the tax due and pay them at bank counters.

Generation of e-Transit pass for the movement of Sixth Schedule goods has been mandated from 01.03.2015. Dealers and Check-post authorities have been given stringent instruction not to issue/ accept the manual transit passes w.e.f. 01.03.2015. During the year 2014-15, 4,59,297 transit passes were issued online and 72,990 transit passes have not been surrendered till date.

The facility of generating the Online 'C' & 'F' forms has been provided to the dealers, based on the monthly returns filed by them from November 2012. So far, 45,55,252 lakhs online declaration forms have been generated by the dealers and to overcome the insufficiency of manual declaration forms for the past periods, a new provision has been given to dealers from 13/02/2014 for generating backlog forms for the period 01/04/2000 to 31/10/2012.

A new facility to send SMS to the dealers for e-filing and e-payment is implemented from August 2014. Through this facility, the dealers receive advance intimation/reminders before the due date of e-filing, acknowledgement for e-filing and defaulter's message for those who did not e-file the return within the due date. Further, for e-payment also, receipts are sent by SMS to dealers.

Statistics and Research Cell

Analytical methods play a useful role in formulation and implementation of any tax administration policy. The Department is able to generate significant amount of information which needs to be analysed for formulation of specific tax administration strategies and better implementation policies. Towards this end, a Statistics and Research Cell headed by Joint Director of Statistics is functioning in the office of the Commissioner of Commercial Taxes. To ensure proper collection of data from the field offices, one Junior Research Officer is attached to each division and a Statistical Inspector is attached to each CT District.

The Statistics and Research Cell brings out the following reports regularly:

- Commercial Taxes Department – At a Glance – Annually
- Selected Indicators on Commercial Taxes Department – Annually
- Time series on Statistical Compendium on Commercial Taxes

- Department – Annually
- Revenue Analysis of Top 100 dealers for all Divisions and for the State – Monthly
- Revenue Analysis of maximum revenue fetching commodities for all Divisions and for the State – Monthly
- Report on Act-wise and Division-wise revenue – Monthly
- Report on Performance of Divisions – Monthly
- Report on Evasion Prone Commodities – As needed
- Monitoring and reporting of prices of VAT commodities to assess the impact of VAT on prices – Monthly

Statistics and Research Cell also conducts Commodity Oriented Studies to assess tax evasion as and when required.

Commercial Taxes Staff Training Institute

The Commercial Taxes Staff Training Institute, Chennai established in 1982 is the apex training institute for the officers and staff of the department and is headed by a Director in the cadre of Joint Commissioner and is assisted by two Deputy Commissioners, wherein induction training, in-service training and refresher course training are imparted to all the serving officials of the department. Regional chapters of the training institute function in Vellore, Salem, Coimbatore, Tiruchirappalli, Madurai and Tirunelveli.

During the year 2014-15, the Government has allocated a sum of Rs. 17.56 lakhs for training purposes, which was utilized for training 1150 officers and staff of the Department. Further, the CTSTI library has been equipped with books worth Rs. 1.45 lakhs during the year. New buildings for regional training centres are under construction at Vellore, Coimbatore and Tirunelveli at a cost of Rs. 7.15 crores and are expected to put to use in near future.

Traders' Grievance Redressal Day

In order to improve the interaction between the officers of the department and traders, an announcement was made in the demand for grants in 2014-15 to conduct Traders' Grievance Redressal Day on every Monday in the offices of the Deputy Commissioners and Joint Commissioners and to that effect, the redressal day is being conducted every Monday.

An online grievance registration and monitoring system is also in place. In 2014-15, one thousand nine hundred and eighty (1,980) grievances have been registered through online and necessary steps had been taken to redress those grievances.

Right to Information Act

The Department with fairly large amount of direct interaction with the mercantile public ensures that the activities of the department are conducted in clear, simple and transparent manner. Towards this objective, the Department gives special importance to all the petitions received under the RTI Act, 2005 and as on_31.12.2014 (accounted for from 01.01.2014 to 31.12.2014), 316 petitions have been disposed of and ten petitions were pending disposal which have been subsequently. Likewise, during the same period, 62 appeals have been disposed of and only two appeals were pending disposal, which have been subsequently disposed.

PART-II

SUMMARY
COMMERCIAL TAXES

SELECTED INDICATORS 2014-2015

S.No.	INDICATORS	Value Added Tax	Central Sales Tax
1	Registered Dealers (in number)	597548	383588
2	Monthly Return Dealers (in number)	431571	90670
3	% of Monthly Return Dealers to Regd. Dealers	72.22	23.64
4	Monthly Return Filed Status	389333	78522
5	Compliance level of Monthly Returns (in %)	90.21	86.60
6	Annual Return Dealers	165977	-NA-
7	TAX Revenue		(Rs. in Crores)
a.	VAT Goods		23044.77
b.	NON-VAT Goods		30451.16
c.	VAT Others		131.88
d.	Central Sales Tax		3811.17
e.	Entry Tax on Motor Vehicles		1969.93
f.	TN General Sales Tax		195.21
g.	Luxury Tax		319.26
h.	Entertainment Tax		82.97
i.	Betting Tax		5.60
j.	TDS		279.94
k.	Enforcement collection		22.72
l.	Tax Revenue		60314.61
8	State's Own Tax Revenue (SOTR) (Rs.in Crores)		85772.71
9	% share of Sales Tax to State's Own Tax Revenue		70.32
10	Total No. of Assessment Circles		334
11	Average No. of returns filed in a Circle per month		1549
12	Average Tax Revenue per Circle/Year		180.58
13	State GSDP(AEP) (Rs. in Crores)		976702.88
14	Sales Tax to GSDP Ratio(%)		6.18
15	State's Own Tax Revenue (SOTR) to GSDP Ratio (%)		8.78

1. TARGET and ACHIEVEMENT 2014-2015

(Rs.in Crores)

YEAR	TARGET (Fixed by Government)	GROSS REVENUE COLLECTION	ACHIEVEMENT (%)
1	2	3	4
2014-2015	68525.82	60314.61	88.02

**2. RECEIPTS EXPENDITURE, EFFICIENCY and PRODUCTIVITY OF COMMERCIAL TAXES
DEPARTMENT - 2014-2015**

(Rs.In Crores)

Sl. No.	Head	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	4	5	6	7	8	9
1	Tax revenue	24818.84	31116.58	39544.74	47884.25	56851.87	60314.61
2	Expenditure	205.10	219.30	224.05	209.00	239.00	257.00
3	% of expenditure to receipts	0.83	0.70	0.57	0.44	0.42	0.43
4	Collection efficiency (Revenue collected per rupee of Expenditure) (Rs.)	121.01	141.89	176.50	229.11	237.87	234.69
5	Actual Staff Strength	6325	6304	6609	6428	6268	6340
6	Staff Productivity: Net Receipts per staff (Rs. In Crores per staff)	3.92	4.94	5.98	7.45	9.07	9.51

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

(Rs.in Crores)

Sl. No.	Heads	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6	7
1	Commercial Taxes Revenue	31117	39545	47884	56852	60314.61
2	State's Own Tax Revenue *	47782	59932	73560	86065	85772.71
3	% Share of Revenue to State own Tax Revenue	65.12	65.98	65.10	66.06	70.32

Source : *www.tn.gov.in/budget/budget_speech_e_2015-2016.pdf Page.No.68

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

(Rs.in Crores)

Sl. No.	Year	GROSS STATE DOMESTIC PRODUCT	GROWTH RATE
1	2	3	4
1	2008-09	401336.05	14.40
2	2009-10	479733.42	19.53
3	2010-11	584896.26	21.92
4	2011-12(RE)	667201.68	14.07
5	2012-13 (QE)	744859.15	11.64
6	2013-14 (AE)	854238.16	14.68
7	2014-15(AEP)	976702.88	14.34

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

5.TREND IN STATE OWN TAX REVENUE

(Rs.in Crores)

Sl.No.	Year	STATE OWN TAX REVENUE	GR (%)
1	2	3	4
1	2008-09	33684.00	13.72
2	2009-10	36587.00	8.62
3	2010-11	47782.00	30.60
4	2011-12	59932.00	25.43
5	2012-13	73560.00	22.74
6	2013-14	86065.00	17.00
7	2014-15	85772.71	-0.34

Source: Consolidated Statement of Receipts and Expenditure 2014-15

6.COMMERCIAL TAX REVENUE To GROSS STATE DOMESTIC PRODUCT AND STATE OWN TAX REVENUE

(Rs. In Crores)

Sl.No.	Year	Gross State Domestic Product at Current Prices	State Own Tax Revenue	Commercial Tax Revenue	% of Commercial Tax Revenue to Gross State Domestic Product	% of Commercial Tax Revenue to State Own Tax Revenue	Standard Rate of Tax (%)	Efficiency Ratio = $\frac{\text{Col.5} \times 100}{\text{col.3} \times \text{col.8}}$
1	2	3	4	5	6	7	8	9
1	2008-09	401336.05	33684.00	21918.00	5.46	65.07	12.50	0.44
2	2009-10	479733.42	36587.00	24028.00	5.01	65.67	12.50	0.40
3	2010-11	584896.26	47782.00	30491.00	5.21	63.81	14.50	0.36
4	2011-12(RE)	667201.68	59932.00	38721.00	5.80	64.61	14.50	0.40
5	2012-13 (QE)	744859.15	73560.00	46634.00	6.26	63.4	14.50	0.43
6	2013-14(AE)	854238.16	86065.00	55721.00	6.52	64.74	14.50	0.45
7	2014-15(AEP)	976702.88	85772.71	60314.61	6.18	70.32	14.50	0.43

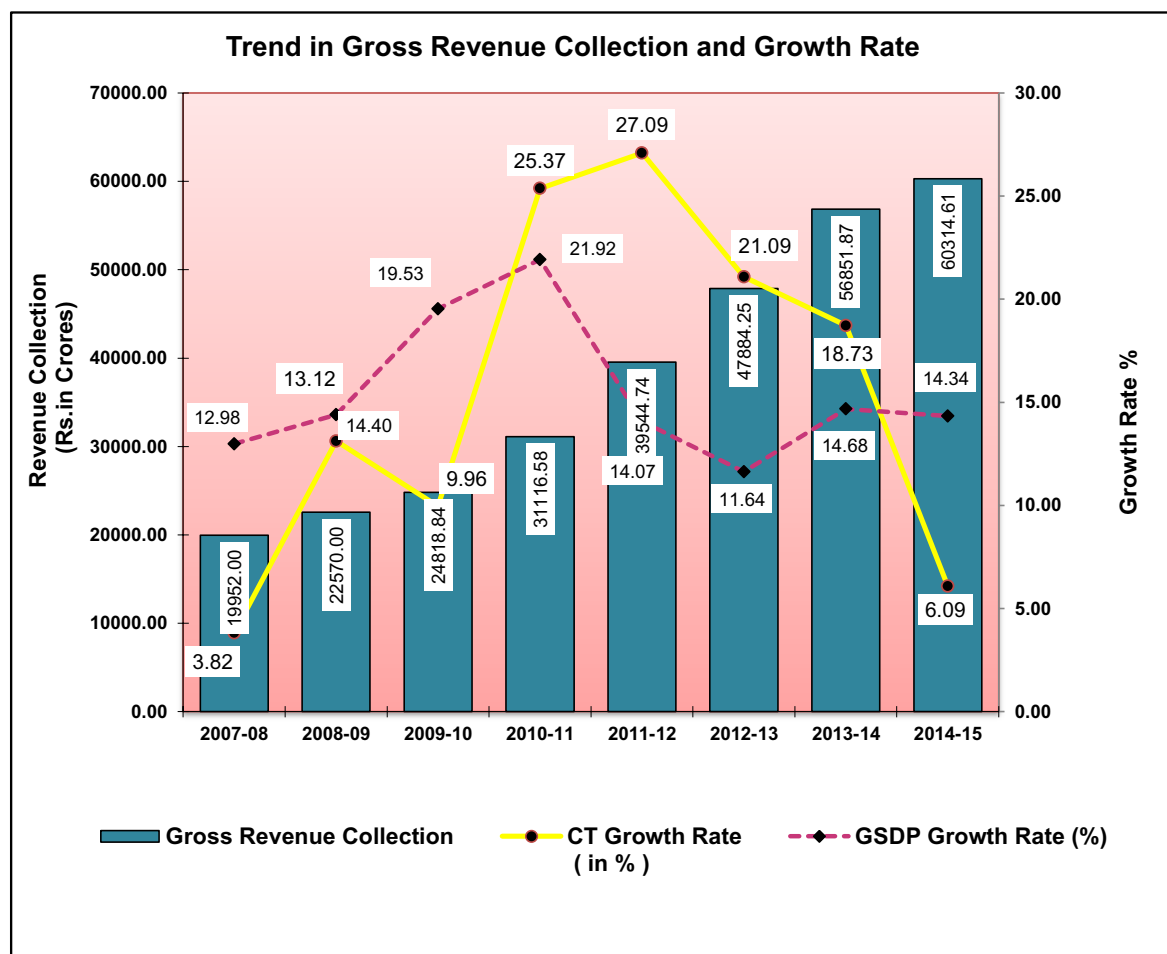
Source: Dept. of Economics & Statistics, Chennai -6 (RE-Revised Estimates, QE-Quick Estimates, AE-Advance Estimates, AEP-Advance Estimates Provisional)

7.TAX REVENUE GROWTH BUOYANCY

(Rs.in Crores)

Sl.No	Year	Gross Revenue Collection	Sales Tax Growth Rate (in %)	GSDP Growth Rate* (%) (At current prices)	Tax Buoyancy [col(4)/col(5)]
1	2	3	4	5	6
1	2007-08	19952.00	3.82	12.98	0.29
2	2008-09	22570.00	13.12	14.40	0.91
3	2009-10	24818.84	9.96	19.53	0.51
4	2010-11	31116.58	25.37	21.92	1.16
5	2011-12	39544.74	27.09	14.07	1.93
6	2012-13	47884.25	21.09	11.64	1.81
7	2013-14	56851.87	18.73	14.68	1.28
8	2014-15	60314.61	6.09	14.34	0.42

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



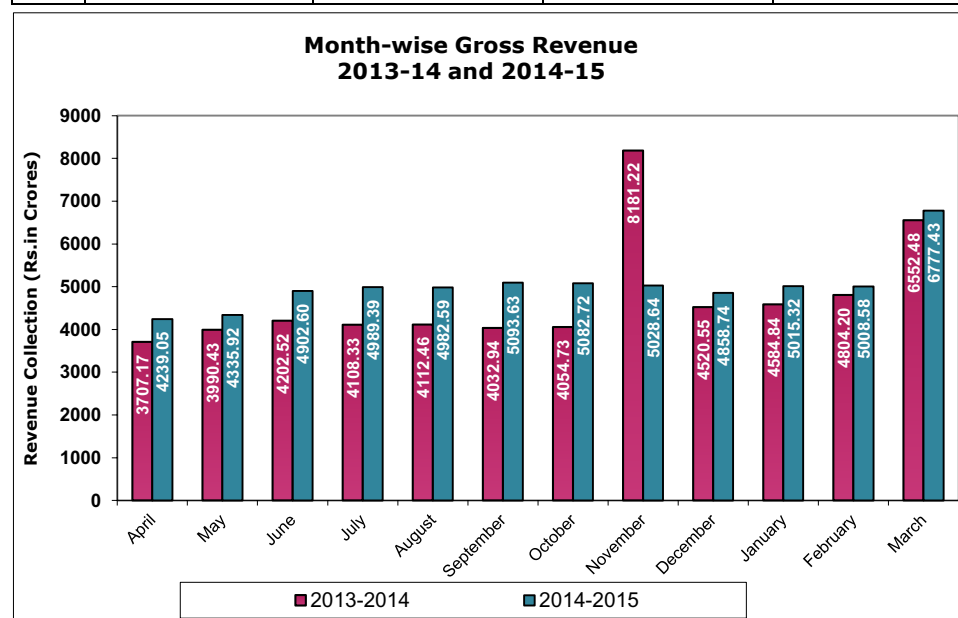
8. Refunds issued year-wise

(Rs. In Crores)

Finanial Year	2011-12	2012-13	2013-14	2014-15
Refund	1250.25	944.96	738.30	505.35

9. MONTH-WISE REVENUE TREND

Sl. No.	MONTH	Revenue Collection (Rs. in Crores)		Growth Rate (in%)
		2013-2014	2014-2015	
1	2	3	4	5
1	April	3707.17	4239.05	14.35
2	May	3990.43	4335.92	8.66
3	June	4202.52	4902.60	16.66
4	July	4108.33	4989.39	21.45
5	August	4112.46	4982.59	21.16
6	September	4032.94	5093.63	26.30
7	October	4054.73	5082.72	25.35
8	November	8181.22	5028.64	-38.53
9	December	4520.55	4858.74	7.48
10	January	4584.84	5015.32	9.39
11	February	4804.20	5008.58	4.25
12	March	6552.48	6777.43	3.43
	Gross Revenue	56851.87	60314.61	6.09



10. ACT- WISE REVENUE

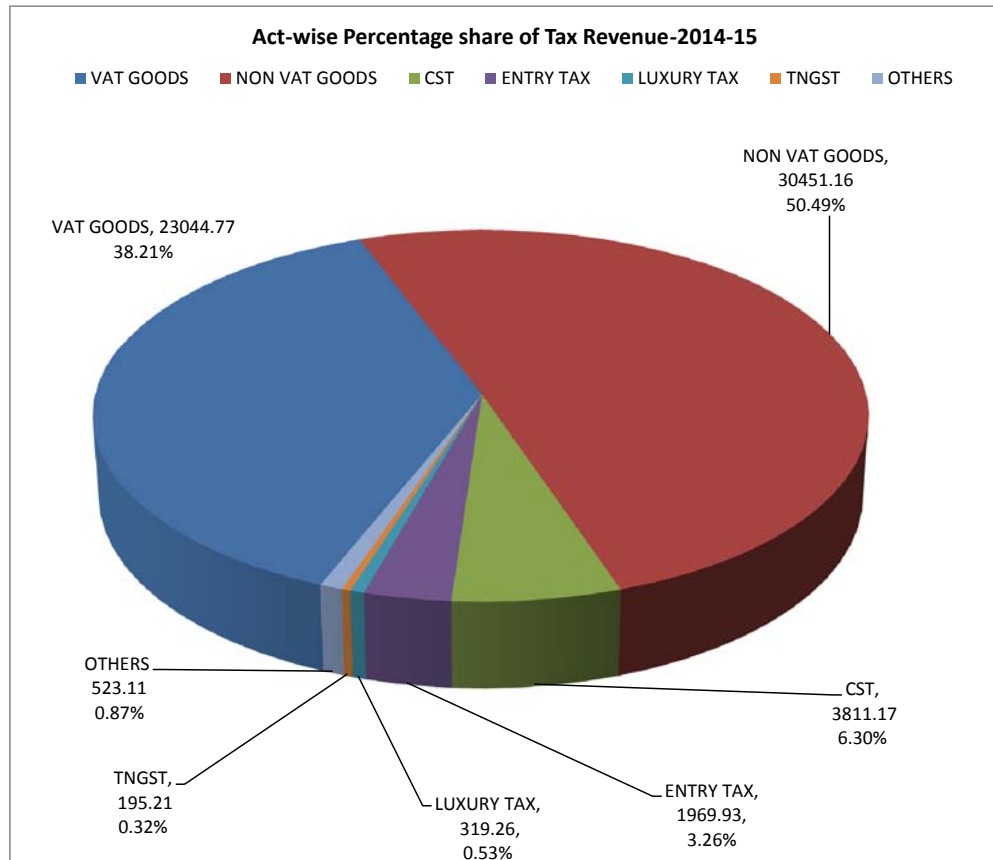
(Rs.in Crores)

Sl. No.	ACTS	2009-10	GR	2010-11	GR	2011-12	GR	2012-13	GR	2013-14	GR	2014-15	GR
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	TN VAT*	21478	10.50	26558	23.65	33997	28.01	42038	23.65	51245	21.90	53930.47	5.24
2	CST	1773	7.30	2263	27.64	2819	24.57	2904	3.02	3116	7.30	3811.17	22.31
3	Entry Tax Motor Vehicles	1162	16.70	1708	46.99	2148	25.76	2316	7.82	1900	-17.96	1969.93	3.68
4	TNGST	218	-25.60	350	60.55	259	-26.00	261	0.77	218	-16.48	195.21	-10.45
5	Luxury Tax	168	-1.20	216	28.57	256	18.52	290	13.28	300	3.45	319.26	6.42
6	Entertainment Tax	13	8.30	15	15.38	59	293.33	70	18.64	68	-2.86	82.97	22.01
7	Betting Tax	7	16.70	6	-14.29	7	16.67	6	-14.29	5	-16.67	5.60	12.00
8	Tax Revenue	24819	10.00	31116	25.37	39545	27.09	47885	21.09	56852	18.73	60314.61	6.09

* Includes VAT Goods, NON VATGoods, VAT Others, TDS and Enf. Collection

11. ACT- WISE REVENUE COLLECTION - A COMPARISON

Sl. No	Act	Revenue Collections (Rs.in Crores)		Growth rate
		2013-14	2014-15	
1	2	3	4	5
1	VAT			
	VAT-Goods	22159.56	23044.77	3.99
	NON-VAT-Goods	28659.56	30451.16	6.25
	Others	136.66	131.88	-3.50
	VAT Sub Total	50955.78	53627.81	5.24
2	Central Sales Tax	3116.07	3811.17	22.31
3	Entry Tax			
	Entry -Goods	0.00	0.00	0.00
	Entry -Motor Vehicles	1899.56	1969.93	3.70
	Entry Tax-sub Total	1899.56	1969.93	3.70
4	TNGST			
	Sales Tax under TNGST	206.42	185.65	-10.06
	Additional sales Tax	2.32	3.77	62.50
	Surcharge	8.32	4.31	-48.20
	Additional Surcharge	0.15	0.04	-73.33
	others	1.16	1.42	22.41
	Resale	0.02	0.02	0.00
	Surcharge u/s 3(1)	0	0.00	0.00
	TNGST Sub Total	218.39	195.21	-10.61
5	Luxury Tax	299.51	319.26	6.59
6	Entertainment Tax	68.17	82.97	21.71
7	Betting Tax	5.2	5.60	7.69
8	TDS Collection -E.	160.46	130.34	-18.77
9	TDS Collection -AG.	111.88	149.60	33.71
10	Enf.Collection	16.85	22.72	34.84
	Tax Revenue	56851.87	60314.61	6.09



Note: OTHERS includes Entertainment Tax, Betting Tax, Luxury Tax, TDS, & ENF. Collection.

12. MONTH WISE VAT and NON VAT GOODS - GROWTH RATE

(Rs.in Crores)

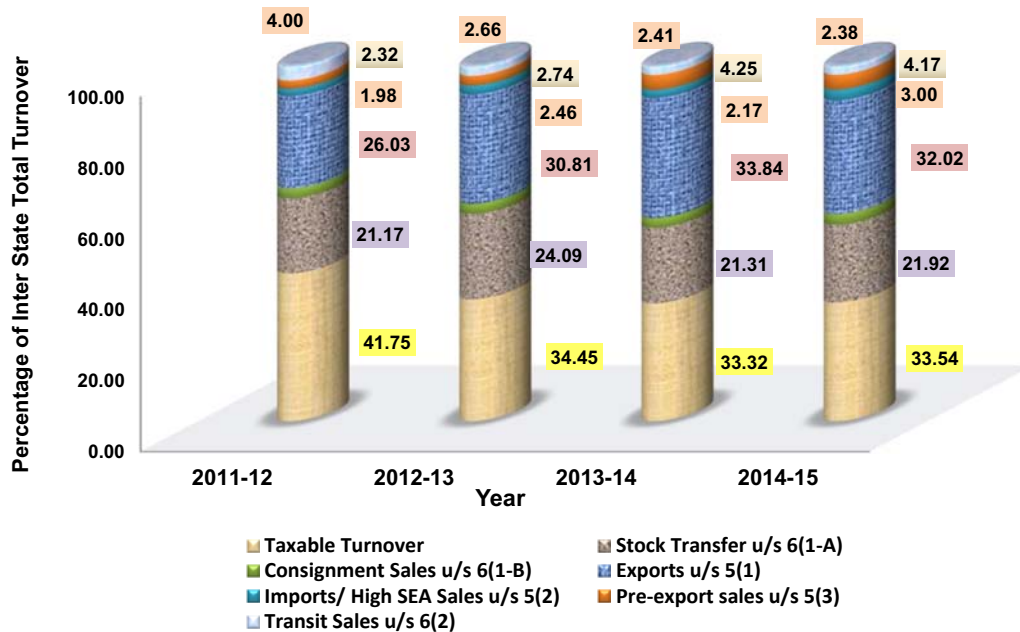
SI. No.	MONTH	VAT GOODS			NON VAT GOODS		
		2013-14	2014-15	GR	2013-14	2014-15	GR
1	2	3	4	5	6	7	8
1	April	1611.94	1676.09	3.98	1612.98	2030.67	25.90
2	May	1725.87	1848.60	7.11	1818.77	1942.53	6.80
3	June	1815.5	1883.63	3.75	1884.91	2496.11	32.43
4	July	1765.93	1918.89	8.66	1860.87	2561.06	37.63
5	August	1812.63	1889.06	4.22	1819.25	2548.44	40.08
6	September	1783.28	1865.58	4.62	1781.50	2657.34	49.16
7	October	1772.75	1900.72	7.22	1797.77	2601.68	44.72
8	November	1857.82	1897.21	2.12	5839.31	2611.29	-55.28
9	December	1770.02	1852.23	4.64	2285.12	2469.95	8.09
10	January	1810.82	1944.20	7.37	2269.62	2463.26	8.53
11	February	1930.13	1920.68	-0.49	2324.61	2498.20	7.47
12	March	2519.73	2447.88	-2.85	3364.85	3570.63	6.12
Total		22176.42	23044.77	3.92	28659.56	30451.16	6.25

13. CST TURENOVER TREND

(Rs. In Crores)

Details of CST Transaction	2011-12	Inter State Total Turnover in %	2012-13	Inter State Total Turnover in %	2013-14	Inter State Total Turnover in %	2014-15	Inter State Total Turnover in %
Taxable Turnover	135658.22	41.75	157315.07	34.45	172693.38	33.32	191801.46	33.54
Stock Transfer u/s 6(1-A)	68800.70	21.17	110001.47	24.09	110444.32	21.31	125320.14	21.92
Consignment Sales u/s 6(1-B)	8919.58	2.75	12771.45	2.80	13935.46	2.69	17001.21	2.97
Exports u/s 5(1)	84569.48	26.03	140685.38	30.81	175379.33	33.84	183119.85	32.02
Imports/ High SEA Sales u/s 5(2)	6439.86	1.98	11256.52	2.46	11235.80	2.17	17148.80	3.00
Pre-export sales u/s 5(3)	7546.97	2.32	12518.81	2.74	22015.60	4.25	23847.64	4.17
Transit Sales u/s 6(2)	12999.14	4.00	12129.15	2.66	12514.57	2.41	13597.91	2.38
Total: CST Turnover	324933.95		456677.85		518218.47		571837.02	

CST TURENOVER 2011-12 to 2014-15



14. REGISTERED DEALERS, MONTHLY and ANNUAL RETURN FILERS

(In No.)

SL. NO	Category	2010-11		2011-12		2012-13		2013-14		2014-15	
		No.	%	No.	%	No.	%	No.	%	No.	%
1	2	5	6	7	8	9	10	11	12	13	14
I	Tamil Nadu General Sales Tax/Value Added Tax										
1	Regd. Dealers	580749	100.00	610241	5.08	663614	8.75	634242	-4.43	597548	-5.79
2	Dealers Filing Monthly Returns	237561	40.91	285912	46.85	328770	49.54	372180	58.68	431571	72.22
3	Dealers filing Annual Returns	343188	59.09	324329	53.15	334844	50.46	262062	41.32	165977	27.78
4	Number of RC's Issued	43757	100.00	67895	55.16	69009	1.64	69142	0.19	58074	-16.01
5	Number of RC's Cancelled	30567	100.00	55200	80.59	26909	-51.25	71238	164.74	120292	68.86
II	Central Sales Tax										
1	Regd. Dealers	350667	100.00	382825	9.17	423127	10.53	399079	-5.68	383588	-3.88
2	Dealers Filing Monthly Returns	73956	21.09	208362	54.43	242300	57.26	73942	18.53	90670	23.64
3	Dealers filing Annual Returns	276711	78.91	174463	45.57	180827	42.74	325137	81.47	-NA-	-NA-
4	Number of RC's Issued	23439	100.00	42544	81.51	46782	9.96	49170	5.10	40720	-17.19
5	Number of RC's Cancelled	16326	100.00	27771	70.10	16470	-40.69	44547	170.47	75971	70.54

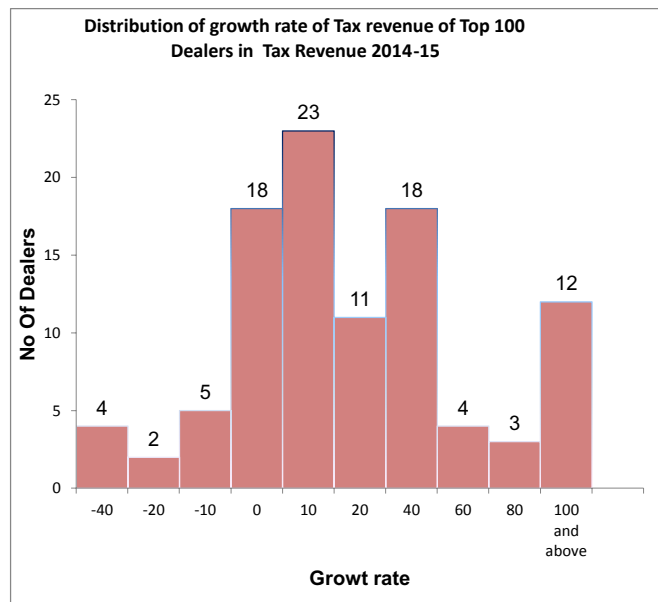
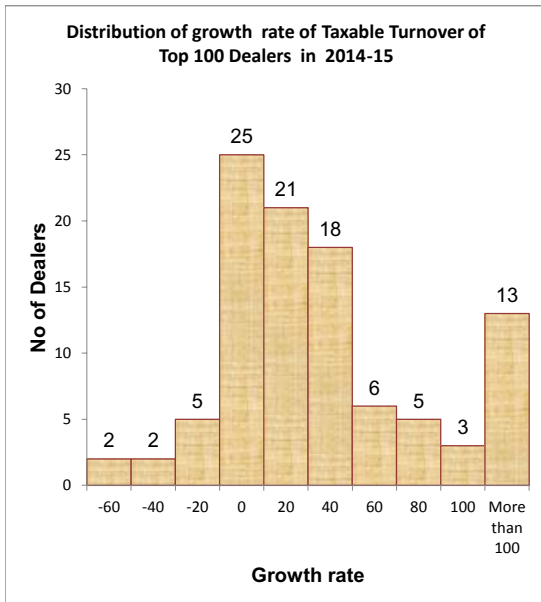
15. TAXABLE TURNOVER and TAX REVENUE DETAILS OF TOP 100 DEALERS (Rs In Crores)

Sl.No	Name of the Dealer	Taxable Turnover			Tax Revenue		
		2013-14	2014-15	G.R	2013-14	2014-15	G.R
1	2		4	5	6	7	8
1	Tamil Nadu State Marketing Corporation Ltd	9415.44	4051.79	-56.97	10713.52	11815.63	10.29
2	Indian Oil Corp Ltd	32461.21	31385.31	-3.31	5033.92	5059.38	0.51
3	Bharat Petroleum Corporation	17643.33	18161.48	2.94	3651.16	3752.60	2.78
4	Hindustan Petroleum Corp. Ltd	12797.83	11543.09	-9.80	2497.18	2444.12	-2.12
5	Midas Golden Distilleries Pvt Ltd	1412.27	1500.12	6.22	818.76	1013.84	23.83
6	ITC Ltd.	5668.50	4674.16	-17.54	957.24	927.74	-3.08
7	Chennai Petroleum Corporation Ltd	22176.65	17226.36	-22.32	786.94	738.33	-6.18
8	United Sprits Ltd	978.90	1296.82	32.48	567.31	693.24	22.20
9	SNJ Distillers Pvt. Ltd	688.65	2002.50	190.79	398.85	675.25	69.30
10	Kals Distilleries	840.11	1092.45	30.04	487.11	633.85	30.12
11	Elite Distilleries Limited	348.79	781.02	123.92	225.45	452.55	100.73
12	Southern Agri Furane Industries	624.89	775.47	24.10	361.09	449.08	24.37
13	Renault Nissan India Automobile	5589.36	6301.12	12.73	643.94	431.72	-32.96
14	Shiva Distilleries Ltd	351.24	626.82	78.46	202.89	379.23	86.91
15	Samsung India Electronics (P) Ltd	3205.79	2332.71	-27.23	384.96	365.68	-5.01
16	Hindustan Unilever Ltd	3116.67	4385.01	40.70	339.91	365.51	7.53
17	Ultra Tech	1444.05	2497.08	72.92	193.05	348.70	80.63
18	Empee distilleries Limited	461.26	431.79	-6.39	267.42	250.31	-6.40
19	The India Cements Ltd	1841.23	2394.21	30.03	254.03	238.84	-5.98
20	The Ramco Cements Limited	1921.40	1750.37	-8.90	239.79	232.37	-3.09
21	Ashok Leyland Limited	2264.03	2664.18	17.67	68.90	187.94	172.77
22	Asian Paints Ltd	1373.93	1459.78	6.25	176.95	187.43	5.92
23	Britannia Industries Ltd	1198.72	1501.98	25.30	160.08	182.89	14.25
24	TV Sundram Iyengar And Sons Ltd.	1757.52	2780.71	58.22	129.57	172.91	33.45
25	M/S Golden Vats (P) Ltd	366.95	300.28	-18.17	212.65	171.19	-19.50
26	Mohan Breweries & Distilleries Ltd	949.82	5453.69	474.18	532.60	168.56	-68.35
27	L.G. Electronics India Private Ltd	1072.08	1093.13	1.96	145.90	163.79	12.26
28	Dalmia Cement (Bharat)Ltd	1376.72	1344.32	-2.35	158.45	150.56	-4.98
29	Chettinad Cement Corporation	1623.11	1446.41	-10.89	166.38	148.55	-10.72
30	Tata Steel Limited	2590.83	6185.07	138.73	116.36	139.79	20.14
31	Sony India Pvt.Ltd.	973.20	1169.84	20.21	122.59	134.10	9.39
32	Dell India Private Ltd.	4691.39	4323.78	-7.84	148.38	130.69	-11.92
33	Hyundai Motor India Limited	16888.80	19377.32	14.73	98.81	129.16	30.72
34	MRF Limited	1774.87	1357.51	-23.51	116.00	128.80	11.03
35	Kals Breweries	192.07	218.89	13.96	111.36	125.14	12.37
36	Mahindra & Mahindra Ltd	995.66	1290.53	29.62	99.41	121.56	22.28
37	GlaxoSmithKline Consumer Healthcare Limited	801.01	740.67	-7.53	107.17	120.46	12.40
38	Steel Authority of India Ltd.	2840.65	2394.13	-15.72	117.90	119.40	1.27
39	Pepsico India Holdings P Ltd	1104.49	990.12	-10.36	109.17	116.55	6.76
40	Nestle India Ltd	867.69	790.33	-8.92	105.35	109.36	3.81
41	Oil & Natural Gas Commission	2287.48	1700.88	-25.64	110.51	106.29	-3.82
42	Hysco Steel India Limited	2275.47	1875.93	-17.56	94.91	102.33	7.82
43	United Breweries Ltd	174.57	174.21	-0.21	105.39	100.59	-4.55
44	SNJ Breweries	126.56	169.01	33.54	73.23	97.97	33.78
45	Tata Motor Ltd.	807.60	784.81	-2.82	81.29	97.58	20.04
46	Daimler India Commercial Vehicles	1294.31	2387.31	84.45	47.34	94.25	99.09
47	Nokia Solutions & Network pvt. Ltd,	2831.83	3875.80	36.87	58.28	94.12	61.50
48	J S W Steels P. Ltd.	2067.92	2230.12	7.84	69.19	91.45	32.17
49	Micro Max Informatics Ltd	420.42	619.03	47.24	58.99	88.42	49.89
50	Reliance Industries Ltd	1822.78	1670.00	-8.38	87.30	88.22	1.05
51	Apollo Tyres	1190.61	1510.27	26.85	67.76	84.95	25.37
52	Exide Industries Ltd.	1070.22	1276.80	19.30	79.87	77.12	-3.44
53	Appollo Distilleries (P) Ltd	124.04	126.53	2.01	71.81	73.30	2.07
54	A B T Ltd.	555.80	1039.10	86.96	71.09	72.02	1.31
55	Hindustan Coca - Cola Beverages Pvt. Ltd.	657.92	929.72	41.31	73.73	71.18	-3.46
56	Godrej & Boyce mfg. Co Ltd.	592.47	716.47	20.93	62.55	68.89	10.14
57	Lanson Motors Pvt. Limited	531.78	611.41	14.97	70.72	68.54	-3.08
58	Hewlett- Packed India Sales Pvt.Ltd.	904.92	1163.47	28.57	34.04	68.46	101.12
59	Whirlpool India Ltd.	419.82	2039.52	385.81	56.65	65.57	15.75
60	Mondelez India Foods Limited	603.19	370.59	-38.56	66.06	64.09	-2.98
61	Zuari Cement Ltd	424.88	1344.01	216.33	59.31	62.54	5.45
62	Rain Industries	391.89	430.09	9.75	56.72	62.33	9.89
63	Philips Electronics India Ltd	65.99	680.66	931.46	59.02	61.11	3.54
64	Cbe. Annamalai Agencies	401.54	543.59	35.38	55.70	59.91	7.56
65	Empee Breweries Ltd.	102.91	103.56	0.63	58.91	57.80	-1.88
66	Kalieswari	971.72	1639.02	68.67	5.21	57.53	1004.22
67	Shell India Market Private Ltd.	1822.78	591.69	-67.54	60.95	57.50	-5.66
68	Proctor and Gamble Home Products Ltd	736.76	624.07	-15.30	52.82	57.22	8.33
69	Colgate Palmolive India Ltd	363.51	503.83	38.60	50.28	56.99	13.35

(ctd..2)

15. TAXABLE TURNOVER and TAX REVENUE DETAILS OF TOP 100 DEALERS (Rs In Crores)

SI.No	Name of the Dealer	Taxable Turnover			Tax Revenue		
		2013-14	2014-15	G.R	2013-14	2014-15	G.R
1	2	3	4	5	6	7	8
70	Penna Cement	370.63	387.72	4.61	53.66	56.22	4.77
71	Crompton Greaves Limited	533.16	4149.32	678.25	63.12	55.20	-12.55
72	Tube Investment Of India Ltd.	1675.06	1894.94	13.13	39.75	53.09	33.56
73	Nokia India Sales (P) Ltd	2843.18	576.77	-79.71	141.83	53.03	-62.61
74	Visteon Automotive System India Pvt. Ltd.	1524.48	1484.04	-2.65	47.40	51.38	8.40
75	Kyungshin Indl. Motherson Ltd	940.14	1214.99	29.24	44.02	51.16	16.22
76	Godrej Consumer Product	402.13	436.62	8.58	35.13	48.98	39.42
77	G.R.B.Diary Products	73.51	97.31	32.38	35.94	48.29	34.36
78	TVS Motor Co. Ltd	4234.16	3992.62	-5.70	84.32	47.19	-44.03
79	Ford India Pvt. Ltd	5149.58	4749.15	-7.78	32.37	47.06	45.38
80	Rashtriya Ispat Nigam Ltd.	989.66	1594.08	61.07	45.96	46.19	0.50
81	J.K. Tyre & Indus. Ltd	613.31	730.63	19.13	37.52	45.43	21.08
82	A M Breweries	8.56	78.06	811.92	4.97	45.27	810.87
83	Lenovo India (P) Ltd	1072.29	4160.31	287.98	21.39	44.78	109.35
84	BMW India Private Ltd.	2128.35	2486.78	16.84	39.65	43.90	10.72
85	Bharat Heavy Electricals Ltd	8223.08	4230.12	-48.56	88.39	43.75	-50.50
86	Titan Industries	1821.56	1848.66	1.49	43.21	42.74	-1.09
87	E.I.D.Parry(India) Ltd.	186.53	369.85	98.28	40.65	42.39	4.28
88	Castrol India Ltd.	270.23	326.34	20.76	40.00	40.41	1.02
89	Bharati Cement Corp.	172.34	277.25	60.87	24.90	40.20	61.45
90	V.E. Commercial Vehicles	315.73	310.85	-1.55	43.22	40.16	-7.08
91	Life Style International Pvt Ltd.,	534.20	645.16	20.77	32.09	38.74	20.72
92	Apple India (P) Ltd	142.09	364.21	156.32	18.14	38.43	111.85
93	Chemplast Sunmar	2021.32	1656.37	-18.06	36.76	37.87	3.02
94	Shv Lpg India Private Limited	484.30	765.60	58.08	24.73	37.74	52.61
95	Ruchi Soya Industries Ltd	570.84	864.53	51.45	23.89	37.60	57.39
96	V.S.T. Motors Ltd	588.96	627.29	6.51	50.32	37.22	-26.03
97	Huawei Telecom(India) Company	431.64	1609.91	272.98	5.62	37.16	561.21
98	Tamil Nadu News Print Papers Ltd.,	1409.83	1224.03	-13.18	43.78	37.12	-15.21
99	Ski Carbon Black (India) (P) Ltd	462.77	1014.68	119.26	15.24	36.81	141.54
100	Saint Gobain Glass India Ltd.	1264.29	1058.91	-16.24	29.32	36.74	25.31
TOTAL		236190.70	249050.94	5.44	35215.46	37747.34	7.19



16. TAXABLE VAT TURNOVER and TAX REVENUE OF TOP 40 COMMODITIES TAKEN FROM TOP 100 DEALERS

(Rs in Crores)

Sl. No	Name of Commodity	Taxable Turnover			Tax Revenue		
		2013-14	2014-15	GR	2013-14	2014-15	GR
1	2	3	4	5	6	7	8
1	IMFL & BEER	17744.49	19228.94	8.37	11997.17	18371.56	53.13
2	Petroleum Products	91246.50	82529.89	-9.55	12243.05	11191.75	-8.59
3	Automobiles & Auto spares	97964.23	111238.37	13.55	4161.56	3760.00	-9.65
4	Cements	11553.78	15163.16	31.24	1395.95	1391.78	-0.30
5	Iron & steel	24728.68	29054.84	17.49	854.22	943.64	10.47
6	White Goods	8580.53	13611.15	58.63	949.49	963.80	1.51
7	Tobacco Products	6493.02	5437.64	-16.25	1031.06	849.96	-17.56
8	FMC Goods	6961.76	8383.99	20.43	639.15	691.85	8.25
9	Processed Foods & Drinks	5571.27	8069.16	44.84	440.98	507.40	15.06
10	Electronics	7250.01	10387.38	43.27	365.04	446.89	22.42
11	Tyres & Tubes	5198.54	5771.37	11.02	408.20	490.41	20.14
12	Electricals	7772.93	10881.95	40.00	366.33	388.00	5.92
13	Allopathic Medicine	6409.20	7941.63	23.91	379.29	444.60	17.22
14	Paints & Varnishes	3325.36	3808.37	14.53	336.99	360.54	6.99
15	Bullion & Jewellery	58190.25	67724.93	16.39	343.24	331.04	-3.55
16	Cotton Yarn	11836.88	10719.63	-9.44	380.95	363.63	-4.55
17	Cell phones	8823.51	7533.87	-14.62	274.83	279.41	1.67
18	Sugar & Molasses	3354.84	2881.76	-14.10	241.05	223.82	-7.15
19	Chemicals	7645.39	8093.03	5.86	140.56	156.47	11.32
20	Edible Oil	5993.60	8054.43	34.38	198.63	267.07	34.46

(ctd..2)

16. TAXABLE VAT TURNOVER and TAX REVENUE OF TOP 40 COMMODITIES TAKEN FROM TOP 100 DEALERS

(Rs in Crores)

Sl. No	Name of Commodity	Taxable Turnover			Tax Revenue		
		2013-14	2014-15	GR	2013-14	2014-15	GR
1	2	3	4	5	6	7	8
21	Machinery	7011.87	7731.21	10.26	126.85	160.78	26.75
22	Computers	10312.64	16117.25	56.29	403.26	407.27	0.99
23	Readymade Garments	3570.57	4377.08	22.59	142.48	180.78	26.88
24	Timber & Plywood	3272.62	3273.71	0.03	159.61	160.86	0.78
25	Paper and Paper Products	3916.38	4246.96	8.44	114.76	116.70	1.69
26	Plastic Products	2865.84	2986.23	4.20	103.63	107.48	3.72
27	Granites, Tiles & Marbles	886.18	975.70	10.10	96.03	99.59	3.71
28	Hardware	949.04	925.48	-2.48	28.31	31.04	9.64
29	Soaps & detergent	196.75	330.35	67.90	24.56	39.45	60.63
30	Works contract	3409.07	2118.48	-37.86	11.77	13.42	14.02
31	Generator	412.40	484.62	17.51	16.45	19.37	17.75
32	Rubber & Rubber products	1089.10	902.00	-17.18	24.51	22.33	-8.89
33	Lignite	609.87	594.69	-2.49	29.90	26.34	-11.91
34	Furniture	237.00	279.86	18.08	49.19	53.18	8.11
35	Bolt & Nuts	1210.48	1510.41	24.78	8.97	9.54	6.35
36	Bus Body Builders	101.36	99.23	-2.10	9.09	9.40	3.41
37	Rayon & Polyester Yarn	240.46	254.09	5.67	10.63	10.27	-3.39
38	Coal	338.56	276.89	-18.22	17.76	15.23	-14.25
39	Ready mixer cement	176.58	183.29	3.80	31.80	21.98	-30.88
40	Metal Scrap	4.44	3.27	-26.35	2.05	2.50	21.95
	Total	437455.98	484186.29	10.68	38559.35	43931.13	13.93

17. CONTRIBUTION OF TOP 100 DEALERS and COMMODITIES

(Rs.in Crores)

Sl. No.	Description	2013-14	2014-15	Growth Rate
1	2	3	4	
1	Tax Revenue	56851.87	60314.61	6.09
2	Share of LTU Dealers	33521.92	35985.01	7.35
3	Share of Top 100 Dealers of State	35215.46	37747.34	7.19
4	Share of 12th Return Dealers-State Top dealers	40088.89	41117.97	2.57
5	Share of Non VAT Goods	24199.72	30451.16	25.83

18 16. REVENUE COLLECTION and GROWTH RATE OF TAX ON VAT GOODS

(Rs in Crores)

Sl. No.	Month	2011-12	GR	2012-13	GR	2013-14	GR	2014-15	GR
1	2	3	4	5	6	7	8	9	10
1	April	1148.36	15.23	1547.10	34.72	1611.94	4.19	1676.09	3.98
2	May	1144.74	18.60	1581.44	38.15	1725.87	9.13	1848.60	7.11
3	June	1181.37	25.26	1673.72	41.68	1815.50	8.47	1883.63	3.75
4	July	1268.85	27.41	1650.57	30.08	1765.93	6.99	1918.89	8.66
5	August	1369.69	32.85	1740.70	27.09	1812.63	4.13	1889.06	4.22
6	September	1412.60	35.68	1709.73	21.03	1783.28	4.30	1865.58	4.62
7	October	1464.77	33.27	1768.45	20.73	1772.75	0.24	1900.72	7.22
8	November	1406.44	26.87	1772.34	26.02	1857.82	4.82	1897.21	2.12
9	December	1369.61	36.80	1699.24	24.07	1770.02	4.17	1852.23	4.64
10	January	1497.71	39.42	1737.23	15.99	1810.82	4.24	1944.20	7.37
11	February	1537.78	40.37	1818.72	18.27	1930.13	6.13	1920.68	-0.49
12	March	1958.69	61.81	2328.27	18.87	2519.73	8.22	2447.88	-2.85
	Total	16760.61	33.42	21027.51	25.46	22176.42	5.46	23044.77	3.92

19 17. REVENUE COLLECTION and GROWTH RATE OF NON-VAT GOODS

(Rs in Crores)

Sl. No.	Month	2011-12	GR	2012-13	GR	2013-14	GR	2014-15	GR
1	2	3	4	5	6	7	8	9	10
1	April	1362.35	23.77	1680.97	23.39	1612.98	-4.04	2030.67	25.90
2	May	1226.00	14.03	1618.86	32.04	1818.77	12.35	1942.53	6.80
3	June	1325.73	16.51	1707.74	28.82	1884.91	10.37	2496.11	32.43
4	July	1295.07	11.01	1736.57	34.09	1860.87	7.16	2561.06	37.63
5	August	1442.79	19.91	1685.52	16.82	1819.25	7.93	2548.44	40.08
6	September	1462.35	23.19	1693.23	15.79	1781.50	5.21	2657.34	49.16
7	October	1450.66	25.34	1723.31	18.79	1797.77	4.32	2601.68	44.72
8	November	1461.63	24.89	1732.08	18.50	5839.31	237.13	2611.29	-55.28
9	December	1394.77	23.99	1651.65	18.42	2285.12	38.35	2469.95	8.09
10	January	1449.25	31.46	1695.12	16.97	2269.62	33.89	2463.26	8.53
11	February	1457.11	23.22	1743.41	19.65	2324.61	33.34	2498.20	7.47
12	March	1620.70	36.59	1970.25	21.57	3364.85	70.78	3570.63	6.12
	Total	16948.41	22.86	20638.71	21.77	28659.56	38.86	30451.16	6.25

20. REVENUE COLLECTION AND GROWTH RATE UNDER ALL ACTS (2010-11 TO 2014-2015)

(Rs in Crores)

Sl. No.	MONTH	2010-11	GR	2011-12	GR	2012-13	GR	2013-14	GR	2014-15	GR
1	2	5	6	7	8	9	10	11	12	13	14
1	April	2492.80	24.31	3055.87	22.59	3816.85	24.90	3707.17	-2.87	4239.05	14.35
2	May	2371.40	25.19	2761.60	16.45	3716.17	34.57	3990.43	7.38	4335.92	8.66
3	June	2400.63	25.93	2905.08	21.01	3886.51	33.78	4202.43	8.13	4902.60	16.66
4	July	2525.84	28.99	3002.53	18.87	3904.28	30.03	4108.33	5.23	4989.39	21.45
5	August	2686.96	32.12	3287.92	22.37	3944.57	19.97	4112.46	4.26	4982.59	21.16
6	September	2619.08	24.49	3322.64	26.86	3873.36	16.57	4032.94	4.12	5093.63	26.30
7	October	2639.31	21.80	3406.95	29.08	4006.73	17.60	4054.73	1.20	5082.72	25.35
8	November	2640.15	22.07	3313.25	25.49	3978.54	20.08	8181.22	105.63	5028.64	-38.53
9	December	2513.17	29.83	3248.56	29.26	3799.75	16.97	4520.55	18.97	4858.74	7.48
10	January	2601.31	24.32	3461.12	33.05	3918.04	13.20	4584.84	17.02	5015.32	9.39
11	February	2710.78	24.54	3512.78	29.59	4072.72	15.94	4804.20	17.96	5008.58	4.25
12	March	2915.15	22.34	4266.44	46.35	4966.73	16.41	6552.48	31.93	6777.43	3.43
	Tax Revenue	31116.58	25.37	39544.74	27.09	47884.25	21.09	56851.78	18.73	60314.61	6.09

21. REVENUE FROM NON-VAT COMMODITIES

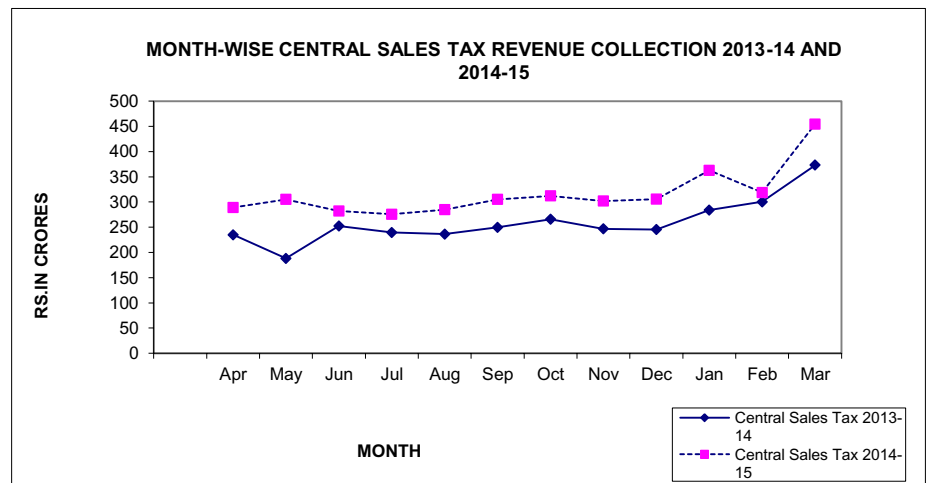
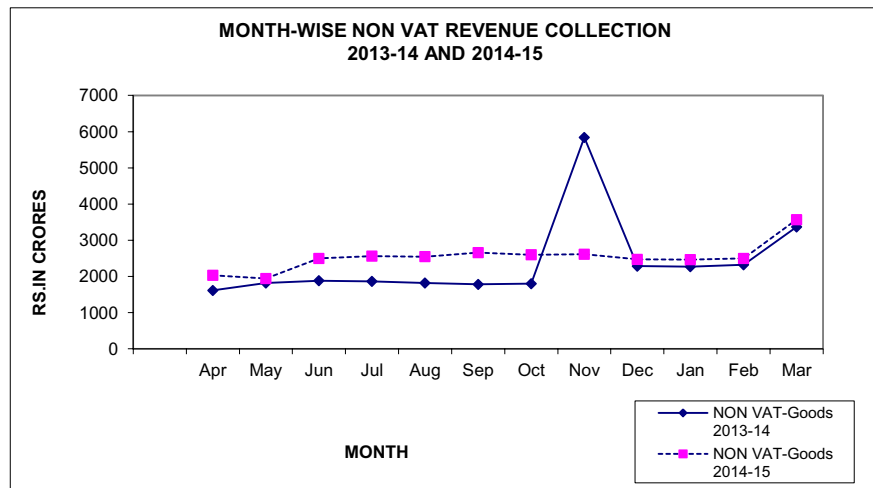
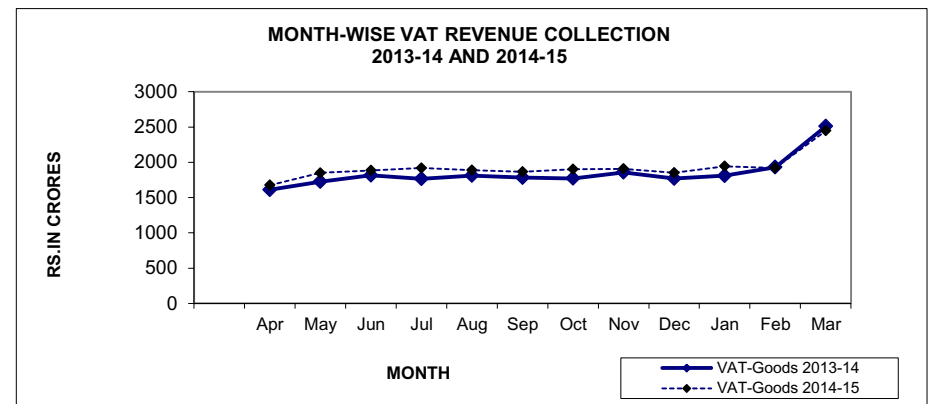
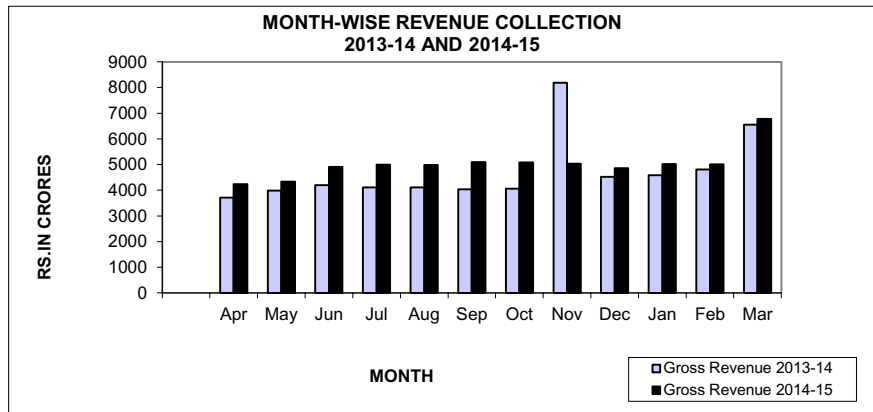
(Rs.in Crores)

Sl. No.	Name of the Commodity	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6	7	8
1	IMFL & BEER	5742.73	6850.99	8268.82	9334.57	12047.92	18371.56
2	Petroleum Products	5317.27	6828.38	8076.18	10044.58	10896.44	11191.75
3	Sugarcane	100.07	82.91	175.80	235.59	223.32	34.68
4	Tobacco Products	0.00	0.00	405.60	986.03	1032.04	849.96
5	Non-VAT Others - C fees, interest, penalty etc.	NA	NA	NA	NA	NA	3.21
Total		11160.07	13762.28	16926.40	20600.77	24199.72	23675.24

22. Month-wise and Act-wise Revenue Collection 2014-2015

(Rs.in Crores)

Sl. No.	Act	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Value Added Tax.													
	VAT-Goods	1676.09	1848.60	1883.63	1918.89	1889.06	1865.58	1900.72	1897.21	1852.23	1944.20	1920.68	2447.88	23044.77
	NON VAT-Goods	2030.67	1942.53	2496.11	2561.06	2548.44	2657.34	2601.68	2611.29	2469.95	2463.26	2498.20	3570.63	30451.16
	Others	8.94	9.32	10.85	8.44	9.38	7.26	9.01	10.21	13.40	10.98	11.41	22.68	131.88
	VAT-Total	3715.70	3800.45	4390.59	4488.39	4446.88	4530.18	4511.41	4518.71	4335.58	4418.44	4430.29	6041.19	53627.81
2	Central Sales Tax	289.90	306.11	283.12	276.77	285.86	306.16	313.08	303.00	306.62	363.76	319.91	456.88	3811.17
3	Entry Tax.													0.00
	Entry Tax - Goods	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Entry Tax - Motor Vehicles	154.07	144.97	159.76	170.00	176.36	172.54	172.98	143.98	145.64	154.07	175.13	200.43	1969.93
	Entry Tax - Total	154.07	144.97	159.76	170.00	176.36	172.54	172.98	143.98	145.64	154.07	175.13	200.43	1969.93
4	TNGST.													0.00
	Sales Tax	14.98	8.44	14.53	6.90	7.90	11.34	13.90	14.68	19.83	24.09	26.29	22.77	185.65
	Add.Sales Tax	0.06	0.01	0.02	0.00	0.00	0.07	0.04	0.07	0.69	1.02	1.18	0.61	3.77
	Surcharge	1.31	0.04	0.04	0.01	0.05	0.01	0.02	0.45	0.47	0.69	0.73	0.49	4.31
	Addl.Surcharge	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04
	Others	0.00	0.50	0.13	0.01	0.02	0.03	0.02	0.03	0.21	0.08	0.39	0.00	1.42
	Resale	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.02
	Surcharge U/S 3(i)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TNGST - Sub Total	16.35	8.99	14.72	6.96	7.97	11.45	13.99	15.24	21.20	25.88	28.59	23.87	195.21
5	Luxury Tax	22.05	22.82	26.81	26.24	25.05	26.04	25.24	24.58	28.01	29.15	30.39	32.88	319.26
6	Entertainment Tax	6.99	7.83	6.05	6.13	6.27	6.60	7.86	6.53	5.70	9.86	8.56	4.59	82.97
7	Betting Tax	0.44	0.52	0.14	0.45	0.49	0.45	0.47	0.43	0.49	0.59	0.68	0.45	5.60
8	TDS-East	20.03	12.28	11.09	12.65	14.41	14.56	14.31	14.43	5.95	2.23	4.22	4.18	130.34
9	TDS-A.G.	12.51	30.70	9.20	0.00	17.58	23.52	21.82	0.00	6.75	9.14	7.92	10.46	149.60
10	Enf.Collection	1.01	1.25	1.12	1.80	1.72	2.13	1.56	1.74	2.80	2.20	2.89	2.50	22.72
	Gross Revenue	4239.05	4335.92	4902.60	4989.39	4982.59	5093.63	5082.72	5028.64	4858.74	5015.32	5008.58	6777.43	60314.61



23. Year-wise and Act-wise Revenue Collection

(Rs.in Crores)

Sl. NO.	ACT	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6	7	8
1	Value Added Tax.*						
	VAT Goods	10142.78	12561.87	16760.61	21027.51	22159.56	23044.77
	NON VAT-Goods	11175.63	13794.71	16948.41	20638.71	28659.56	30451.16
	Others**	17.11	32.18	41.21	96.22	136.66	131.88
	VAT-SUB TOTAL	21335.52	26388.76	33750.23	41762.44	50955.78	53627.81
2	Central Sales Tax	1772.65	2262.81	2818.68	2903.84	3116.07	3811.17
3	Entry Tax						
	Entry Tax - Goods	0.59	0.49	0.04	0.65	0.00	0.00
	Entry Tax - Vehicles	1161.89	1707.08	2147.61	2315.21	1899.56	1969.93
	Entry Tax - Total	1162.48	1707.57	2147.65	2315.86	1899.56	1969.93
4	TNGST						
	Sales Tax	206.24	314.00	250.49	249.15	206.42	185.65
	Add.Sales Tax	2.32	6.56	0.86	2.06	2.32	3.77
	Surcharge	0.16	1.62	2.97	5.02	8.32	4.31
	Addl.Surcharge	0.05	0.17	0.00	0.02	0.15	0.04
	Others	8.09	27.17	3.52	4.26	1.16	1.42
	Resale	0.71	0.19	0.40	0.00	0.00	0.02
	Surcharge U/S 3(i)	0.10	0.42	0.56	0.01	0.02	0.00
	TNGST - Sub Total	217.67	350.13	258.80	260.52	218.39	195.21
5	Luxury Tax	168.47	216.13	256.47	290.14	299.51	319.26
6	Entertainment Tax	13.18	15.41	59.43	70.44	68.17	82.97
7	Betting Tax	6.87	6.13	6.76	5.58	5.20	5.60
8	TDS -AG	65.80	91.90	96.85	97.02	111.88	149.60
9	TDS -EAST	76.20	77.72	135.63	163.74	160.46	130.34
10	Enf.Collection	14.24	14.67	16.85	22.72
	Gross Revenue	24818.84	31116.56	39544.74	47884.25	56851.87	60314.61

24. DIVISION - WISE REGISTERED DEALERS - 2014-2015

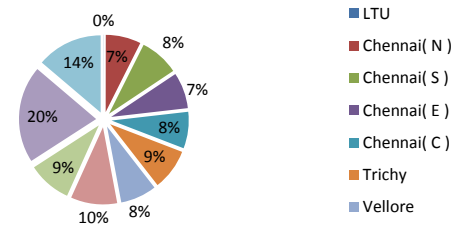
(In No.)

SL. NO.	Category	LTU	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Trichy	Vellore	Madurai	Tirunelveli	Coimbatore	Salem	STATE	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
I	VALUE ADDED TAX													
1	Regd. Dealers	100	38454	52317	40402	39627	60520	53868	54434	63021	99542	95263	597548	
2	Dealers Filing Monthly Returns	100	31856	35513	32588	33061	37235	32664	41929	39355	87743	59527	431571	
3	Dealers filing Annual Returns	0	6598	16804	7814	6566	23285	21204	12505	23666	11799	35736	165977	
4	% contribution to the State monthly returns filed dealers	0.02	7.38	8.23	7.55	7.66	8.63	7.57	9.72	9.12	20.33	13.79	100.00	
5	% of dealers filing monthly returns to Regd Dealers of the division	100.00	82.84	67.88	80.66	83.43	61.53	60.64	77.03	62.45	88.15	62.49	72.22	
II	CENTRAL SALES TAX													
1	Regd. Dealers	100	29061	35314	29525	32588	25948	26414	26274	34952	84757	58655	383588	
2	Dealers Filing Monthly Returns	100	10313	7498	7345	9442	2357	2851	5085	7097	26535	12047	90670	
3	Dealers filing Annual Returns						NA							
4	% contribution to the State monthly returns filed dealers	0.11	11.37	8.27	8.10	10.41	2.60	3.14	5.61	7.83	29.27	13.29	100.00	
5	% of dealers filing monthly returns to Regd Dealers of the division	100.00	35.49	21.23	24.88	28.97	9.08	10.79	19.35	20.30	31.31	20.54	23.64	

Division-wise Share of VAT Registered Dealers



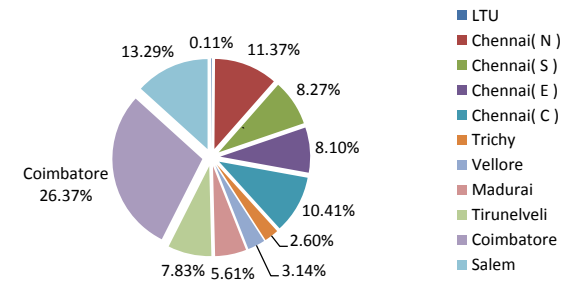
Division-wise Share of VAT Dealers filing Monthly Returns



Division-wise Share of CST Registered Dealers



Division-wise Share of CST Dealers filing Monthly Returns



25. Purchase Turnover by Rate of Tax (VAT GOODS) 2014-2015

(Rs. in Crores)

SL. NO	DIVISION	Exempted	Rate of Tax (VAT Goods)				TOTAL
			1%	2%	5%	14.50%	
1	CHENNAI NORTH (JCT)	20071.76	33193.58	23.09	36471.64	4987.43	74675.74
2	CHENNAI SOUTH (JCT)	10491.60	346.15	114.85	34287.73	8454.26	43202.99
3	CHENNAI EAST (JCT)	10936.36	4673.74	79.63	25145.70	11208.45	41107.52
4	CHENNAI CENTRAL (JCT)	14182.43	20046.25	109.10	40069.73	17476.39	77701.47
5	TRICHY (JCT)	14909.08	1246.02	37.79	16882.74	9050.13	27216.68
6	VELLORE (JCT)	9998.97	938.85	124.24	11881.58	5840.46	18785.13
7	MADURAI (JCT)	24677.76	3467.97	30.55	14018.58	9506.90	27024.00
8	TIRUNELVELI (JCT)	20366.99	1316.80	104.47	15987.32	8272.79	25681.38
9	COIMBATORE (JCT)	40516.32	23685.85	157.35	50541.47	10831.61	85216.28
10	SALEM (JCT)	34064.74	5603.60	172.31	26861.54	10086.79	42724.24
11	LTU (JCT)	5923.86	40.58	0.01	56932.55	3833.53	60806.67
TOTAL		206139.87	94559.39	953.39	329080.58	99548.74	524142.10
% Distribution		39.33	18.04	0.18	62.78	18.99	100.00

26. Sales Turnover by Rate of Tax (VAT GOODS) 2014-2015

(Rs. in Crores)

SL. NO	DIVISION	Exempted	Rate of Tax (VAT Goods)				TOTAL
			1%	2%	5%	14.50%	
1	CHENNAI NORTH (JCT)	22967.16	44123.03	185.07	52562.35	8877.66	105748.11
2	CHENNAI SOUTH (JCT)	11920.85	447.15	281.65	355541.44	13082.65	369352.89
3	CHENNAI EAST (JCT)	18670.15	9169.12	1601.63	38177.37	20181.31	69129.43
4	CHENNAI CENTRAL (JCT)	24955.53	31385.73	1350.31	55257.34	32153.65	120147.03
5	TRICHY (JCT)	16767.33	2140.07	206.43	21338.72	13680.77	37365.99
6	VELLORE (JCT)	17927.65	1457.72	125.01	13721.56	8327.59	23631.88
7	MADURAI (JCT)	20296.46	4771.95	130.80	18887.72	12721.47	36511.94
8	TIRUNELVELI (JCT)	19447.69	2411.75	139.71	19891.00	11029.40	33471.86
9	COIMBATORE (JCT)	41994.78	37081.17	467.39	59543.49	17758.18	114850.23
10	SALEM (JCT)	37156.58	6690.69	146.96	40000.24	13833.14	60671.03
11	LTU (JCT)	5637.62	2619.69	0.11	54797.76	39903.94	97321.50
TOTAL		237741.80	142298.07	4635.07	729718.99	191549.76	1068201.89
% Distribution		22.26	13.32	0.43	68.31	17.93	100.00

27. Division wise Tax Revenue by Rate of Tax (VAT GOODS) 2014-2015

(Rs in Crores)

Sl. No.	DIVISION	Rate of Tax (VAT Goods)				TOTAL
		1%	5%	14.5%	Others	
1	2	3	4	5	6	7
1	LTU	30.55	872.35	5112.98	1.26	6017.14
2	Chennai (N)	95.97	715.78	493.34	2.89	1307.98
3	Chennai (S)	0.00	2858.82	119.91	0.83	2979.56
4	Chennai (E)	45.95	690.95	1343.51	32.13	2112.54
5	Chennai (C)	118.55	845.56	2225.35	27.12	3216.58
6	Trichy	10.59	214.08	805.79	4.69	1035.15
7	Vellore	7.41	153.06	534.34	2.71	697.52
8	Madurai	12.07	238.95	434.61	1.67	687.30
9	Tirunelveli	21.69	418.97	790.15	3.75	1234.56
10	Coimbatore	173.91	625.02	1365.73	9.55	2174.21
11	Salem	13.74	828.73	736.81	2.95	1582.23
	TOTAL	530.43	8462.27	13962.52	89.55	23044.77
	Share of Revenue across Rate of Tax	2.30	36.72	60.59	0.39	100.00

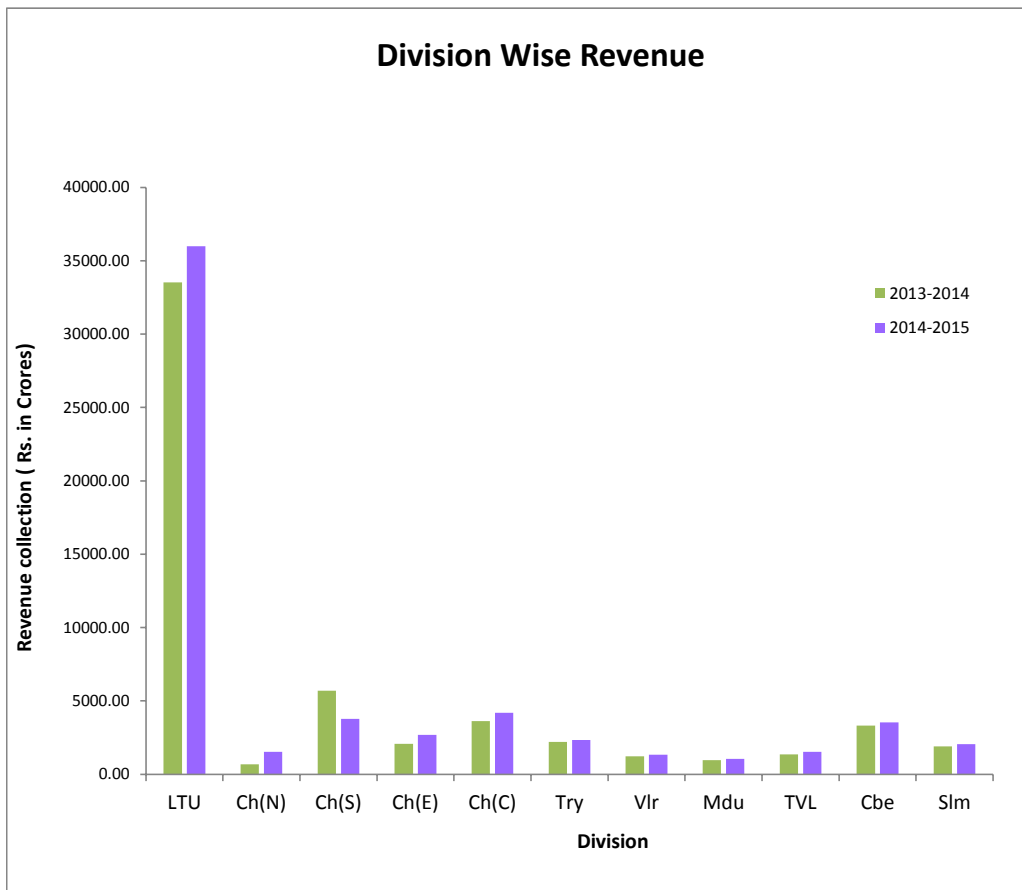
28. REVENUE - SHARE BY TYPE OF GOODS

(Rs in Crores)

Sl. No.	YEAR	VAT GOODS	NON-VAT GOODS	OTHER ACTS	TOTAL REVENUE	% Share of Revenue From VAT Goods to Total Revenue	% Share of Revenue From NON-VAT Goods to Total Revenue	% Share of Revenue From OTHER ACTS to Total Revenue
1	2	3	4	5	6	7	8	9
2	2010-11	12561.87	13794.72	4759.99	31116.58	40.37	44.33	15.30
3	2011-12	16760.61	16948.41	5835.72	39544.74	42.38	42.86	14.76
4	2012-13	21027.51	20638.71	6218.03	47884.25	43.91	43.10	12.99
5	2013-14	22176.42	28659.56	6032.75	56868.73	39.00	50.40	10.61
6	2014-15	23044.77	30451.16	6818.68	60314.61	38.21	50.49	11.31

29. DIVISION-WISE REVENUE

Sl. No.	Division	Revenue Collection (Rs. In Crores)	
		2013-14	2014-15
1	2	3	4
1	LTU	33521.92	35985.01
2	Chennai (N)	670.57	1521.70
3	Chennai (S)	5690.95	3771.24
4	Chennai (E)	2084.72	2682.49
5	Chennai C)	3634.63	4196.57
6	Trichy	2209.81	2344.71
7	Vellore	1218.39	1334.52
8	Madurai	963.54	1052.68
9	Thirunelveli	1351.53	1523.53
10	Coimbatore	3326.10	3541.50
11	Salem	1890.52	2058.00
12	TDS-East	160.46	130.34
13	TDS -A.G.	111.88	149.60
14	Enf.Collection	16.85	22.72
Gross Revenue		56851.87	60314.61



30. DIVISION-WISE REVENUE COLLECTIONS UNDER ALL ACTS - 2014-2015

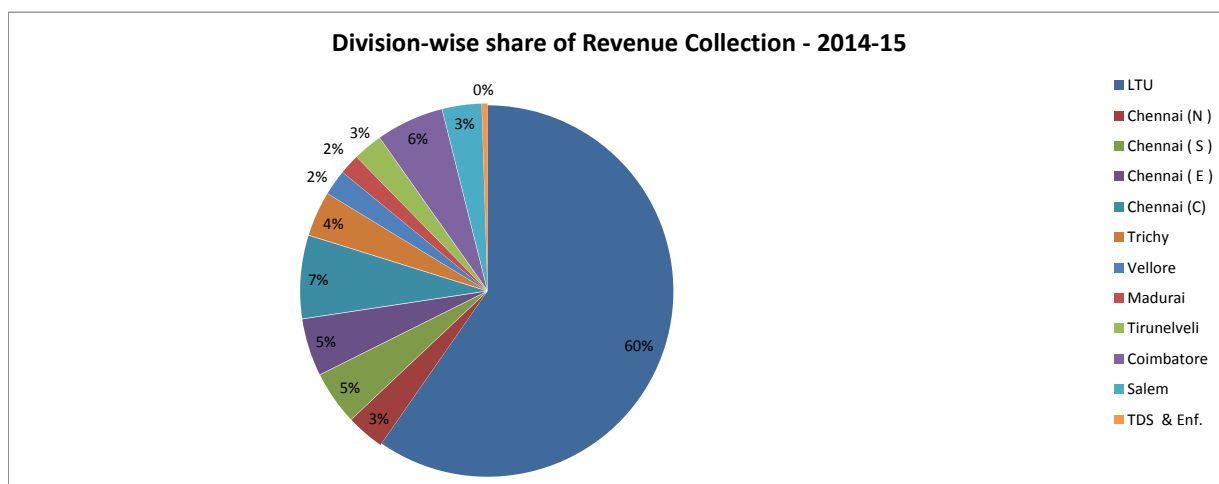
(Rs.In Crores)

SL. NO	Type of Tax	LTU	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Tiruchy	Vellore	Madu- rai	Tiru- nelveli	Coimb- atore	Salem	TDS/Enf	STATE (Gross Revene)	% to the State
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Value Added Tax														
	VAT-Goods	6017.14	1307.98	2979.56	2112.54	3216.58	1035.15	697.52	687.30	1234.56	2174.21	1582.23	0.00	23044.77	38.2
	NON-VAT-Goods	28081.25	9.16	123.32	25.63	280.41	954.48	477.55	5.24	2.60	481.89	9.63	0.00	30451.16	50.5
	Others	21.38	0.98	29.04	0.60	1.05	6.48	6.39	34.23	3.60	16.30	11.83	0.00	131.88	0.2
	VAT Sub Total	34119.77	1318.12	3131.92	2138.77	3498.04	1996.11	1181.46	726.77	1240.76	2672.40	1603.69	0.00	53627.81	88.9
2	Central Sales Tax	1443.39	176.97	403.84	310.61	346.07	215.24	43.13	74.91	135.56	427.97	233.48	0.00	3811.17	6.3
3	Entry Tax														
	Entry -Goods	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Entry -Motor Vehicles	359.67	19.51	146.51	113.77	251.73	100.29	99.97	223.76	103.04	365.43	186.25	0.00	1969.93	3.3
	Entry Tax- sub Total	359.67	19.51	146.51	113.77	251.73	100.29	99.97	223.76	103.04	365.43	186.25	0.00	1969.93	3.3
4	TNGST	62.18	5.63	15.64	4.34	7.64	14.01	2.28	3.30	35.31	22.55	22.33	0.00	195.21	0.3
5	Luxury Tax	0.00	0.92	55.34	87.79	74.09	17.01	7.03	21.37	8.18	37.88	9.65	0.00	319.26	0.5
6	Entertain- ment Tax	0.00	0.55	16.02	23.73	19.00	2.05	0.65	2.57	0.68	15.12	2.60	0.00	82.97	0.1
7	Betting Tax	0.00	0.00	1.97	3.48	0.00	0.00	0.00	0.00	0.00	0.15	0.00	0.00	5.60	0.0
8	TDS Collection Chennai (E)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.34	130.34	0.2
9	TDS Collection -AG.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.60	149.60	0.2
10	ENF.CIn.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.72	22.72	0.0
	All Taxes of CT	35985.01	1521.70	3771.24	2682.49	4196.57	2344.71	1334.52	1052.68	1523.53	3541.50	2058.00	302.66	60314.61	100.0

31. SHARE OF DIVISION-WISE REVENUE TO THE STATE REVENUE 2009-10 to 2014-15

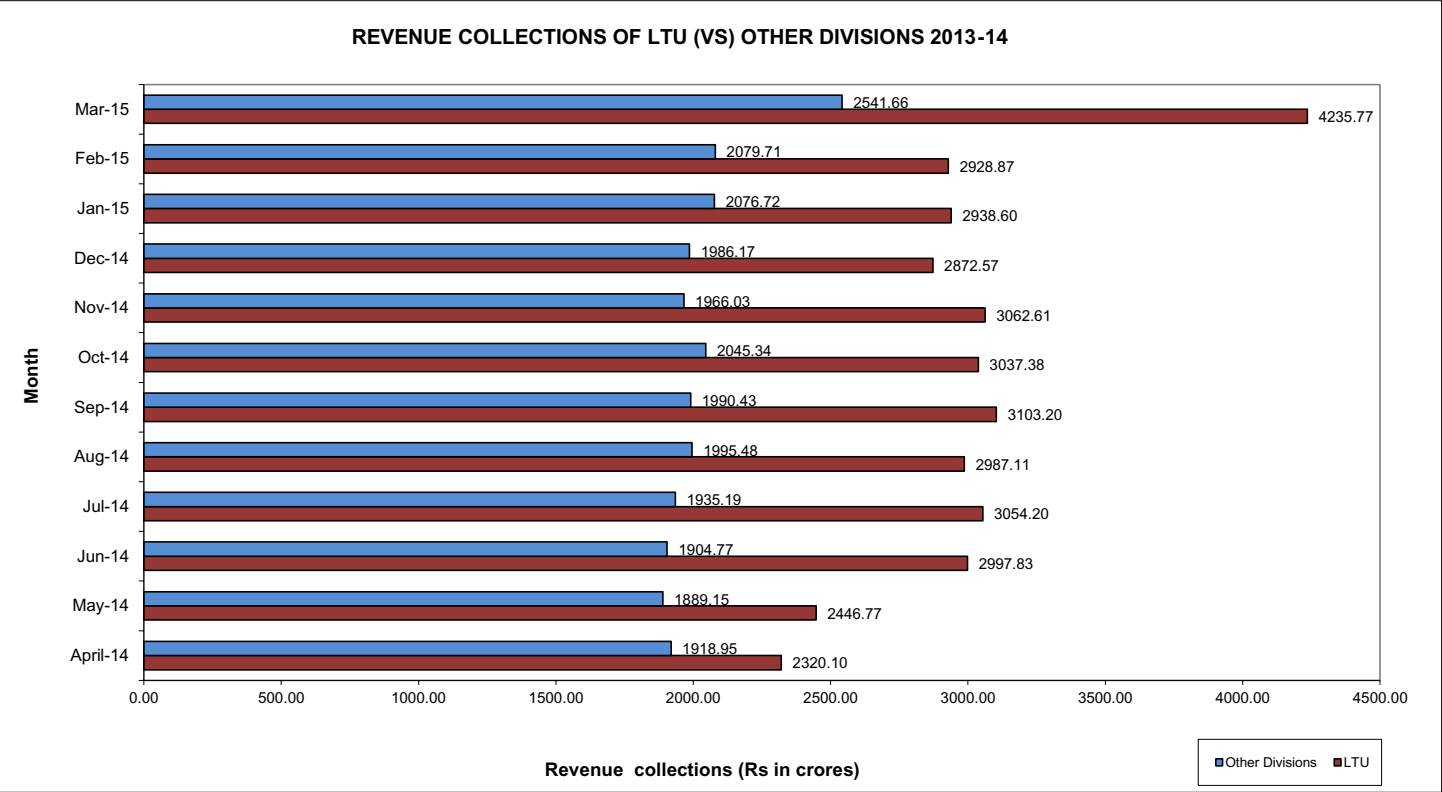
(Rs. In Crores)

SL. NO	CT Division	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
		Gross Revenue	% to the Gross	Gross Revenue	% to the Gross	Gross Revenue	% to the Gross	Gross Revenue	% to the Gross	Gross Revenue	% to the Gross	Gross Revenue	% to the Gross
1	2	5	6	7	8	9	10	11	12	13	14		
1	LTU					22180.00	56.09	25834.12	53.95	33521.92	58.96	35985.01	59.66
2	Chennai (N)	3436.93	13.85	4260.66	13.69	661.00	1.67	676.73	1.41	670.57	1.18	1521.70	2.52
3	Chennai (S)	7908.15	31.86	9897.03	31.81	3472.00	8.78	5038.07	10.52	5690.95	10.01	3771.24	6.25
4	Chennai (E)	2129.00	8.58	2559.44	8.23	1710.00	4.32	2071.83	4.33	2084.72	3.67	2682.49	4.45
5	Chennai (C)	5997.23	24.16	7563.90	24.31	2814.00	7.12	3540.36	7.39	3634.63	6.39	4196.57	6.96
6	Trichy	848.04	3.42	1242.78	3.99	1679.00	4.25	2191.87	4.58	2209.81	3.89	2344.71	3.89
7	Vellore	540.59	2.18	673.10	2.16	844.00	2.13	1122.21	2.34	1218.39	2.14	1334.52	2.21
8	Madurai	464.65	1.87	595.36	1.91	755.00	1.91	890.67	1.86	963.54	1.69	1052.68	1.75
9	Tirunelveli	590.87	2.38	731.04	2.35	1027.00	2.60	1303.38	2.72	1351.53	2.38	1523.53	2.53
10	Coimbatore	1881.34	7.58	2286.46	7.35	2708.00	6.85	3168.43	6.62	3326.10	5.85	3541.50	5.87
11	Salem	880.02	3.55	1137.19	3.65	1449.00	3.66	1771.15	3.70	1890.52	3.33	2058.00	3.41
12	TDS - AG & East	142.00	0.57	170.00	0.55	232.00	0.59	260.76	0.54	272.34	0.48	279.94	0.46
13	Enf. Colln.	0.00	0.00	0.00	0.00	14.00	0.04	14.67	0.03	16.85	0.03	22.72	0.04
	Total	24818.82	100	31116.96	100	39545.00	100	47884.25	100	56851.87	100	60314.61	100.00



32.MONTH - WISE and DIVISION - WISE REVENUE COLLECTION - 2014-2015

Sl. No.	Division	(Rs.In Crores)												
		April-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Division Total
1	1	2	3	2	4	5	3	6	7	4	8	9	5	10
1	LTU	2320.10	2446.77	2997.83	3054.20	2987.11	3103.20	3037.38	3062.61	2872.57	2938.60	2928.87	4235.77	35985.01
2	CHENNAI (N)	58.16	50.33	52.90	75.54	56.90	159.18	172.02	164.38	177.36	174.29	163.71	216.93	1521.70
3	CHENNAI (S)	452.78	415.53	412.31	415.96	427.20	222.40	235.43	216.06	224.36	231.13	232.49	285.59	3771.24
4	CHENNAI (E)	160.05	168.33	180.97	172.99	176.27	227.35	249.33	252.64	247.54	259.83	271.39	315.80	2682.49
5	CHENNAI (C)	292.50	307.92	327.36	335.79	337.79	345.32	350.71	352.08	355.06	373.57	364.29	454.18	4196.57
6	TRICHY	197.06	214.72	195.65	191.30	204.43	200.90	193.63	180.07	169.37	173.71	192.14	231.73	2344.71
7	VELLORE	107.29	96.54	102.27	102.79	111.87	111.74	114.63	115.97	105.75	111.20	117.94	136.53	1334.52
8	MADURAI	77.05	80.85	82.75	84.49	81.43	83.79	87.58	81.32	80.85	91.13	94.53	126.91	1052.68
9	TIRUNELVELI	108.18	112.56	106.50	115.11	124.96	130.81	133.96	134.26	132.48	146.42	134.38	143.91	1523.53
10	COIMBATORE	282.31	250.88	265.18	264.74	274.23	295.97	300.63	287.73	307.64	321.52	309.74	380.93	3541.50
11	SALEM	150.02	147.26	157.47	162.03	166.69	172.76	169.73	165.35	170.26	180.35	184.07	232.01	2058.00
	Divn. Total	4205.50	4291.69	4881.19	4974.94	4948.88	5053.42	5045.03	5012.47	4843.24	5001.75	4993.55	6760.29	60011.95
12	TDS -AG	12.51	30.70	9.20	0.00	17.58	23.52	21.82	0.00	6.75	9.14	7.92	10.46	149.60
13	TDS East	20.03	12.28	11.09	12.65	14.41	14.56	14.31	14.43	5.95	2.23	4.22	4.18	130.34
14	Enf-Collection	1.01	1.25	1.12	1.80	1.72	2.13	1.56	1.74	2.80	2.20	2.89	2.50	22.72
	Gross Revenue	4239.05	4335.92	4902.60	4989.39	4982.59	5093.63	5082.72	5028.64	4858.74	5015.32	5008.58	6777.43	60314.61



33. CT DISTRICT / ZONEWISE DEALERS FILING MONTHLY RETURNS and TAX REVENUE

Sl.No.	Division	Zone	Number of dealers filing monthly returns under VAT Act			Total Revenue under all Acts (Rs. In Crores)		
			2013-14	2014-15	GR	2013-14	2014-15	GR
1	2	3	4	5	6	7	8	9
1	LTU (Formed on 01.04.2011)	DC(CT)-I	25	26	4.00	6732.69	7708.80	14.50
		DC(CT)-II	25	27	8.00	5711.48	6403.38	12.11
		DC(CT)-III	24	25	4.17	14128.86	15567.15	10.18
		DC(CT)-IV	25	22	-12.00	6948.89	6305.68	-9.26
		Total	99	100	1.01	33521.92	35985.01	7.35
2	Chennai (N)	ZONE-I	4226	10494	148.32	309.17	503.14	62.74
		ZONE-II	4959	11913	140.23	176.36	509.21	188.73
		ZONE-III	4650	9449	103.20	185.04	509.35	175.26
		Total	13835	31856	130.26	670.57	1521.70	126.93
3	Chennai (S)	ZONE - X	21412	12977	-39.39	1743.86	1087.99	-37.61
		ZONE - XI	21981	9984	-54.58	1181.68	1061.50	-10.17
		ZONE - XII	12034	12552	4.30	2765.41	1621.75	-41.36
		Total	55427	35513	-35.93	5690.95	3771.24	-33.73
4	Chennai (E)	Zone VII	4151	10388	150.25	669.86	1142.87	70.61
		Zone VIII	5711	11763	105.97	975.21	903.10	-7.39
		Zone IX	8271	10437	26.19	439.65	636.52	44.78
		Total	18133	32588	79.72	2084.72	2682.49	28.67
5	Chennai (C)	ZONE-IV (Z)	6930	12084	74.37	1094.52	1608.33	46.94
		ZONE-XI (Z)	12405	10146	-18.21	1053.66	864.52	-17.95
		ZONE-VIII (Z)	8542	10831	26.80	1486.45	1723.72	15.96
		Total	27877	33061	18.60	3634.63	4196.57	15.46
6	Trichy	TRICHY (Z)	9483	10734	13.19	795.30	770.02	-3.18
		KARUR (Z)	8153	9868	21.04	372.74	366.81	-1.59
		THANJAVUR (Z)	4842	6722	38.83	315.04	285.60	-9.34
		KUMBAKONAM (Z)	3768	4987	32.35	58.10	67.34	15.90
		PUDUKOTTAI (Z)	3699	4924	33.12	668.62	854.94	27.87
		Total	29945	37235	24.34	2209.80	2344.71	6.11
7	Vellore	VELLORE (Z)	8969	10904	21.57	473.77	477.45	0.78
		CUDDALORE (Z)	5552	8314	49.75	84.33	85.84	1.79
		THIRUVANNAMALAI (Z)	5801	6955	19.89	169.91	185.24	9.02
		VILLUPURAM (Z)	4703	6491	38.02	490.37	585.99	19.50
		Total	25025	32664	30.53	1218.38	1334.52	9.53

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33. CT DISTRICT / ZONEWISE DEALERS FILING MONTHLY RETURNS and TAX REVENUE

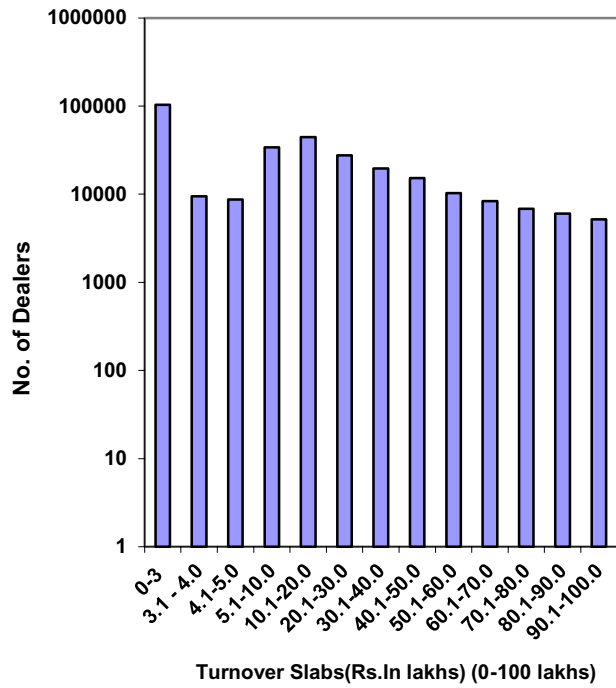
Sl.No.	Division	Zone	Number of dealers filing monthly returns under VAT Act			Total Revenue under all Acts (Rs. In Crores)		
			2013-14	2014-15	GR	2013-14	2014-15	GR
1	2	3	4	5	6	7	8	9
8	Madurai	MADURAI EAST (Z)	13059	13849	6.05	284.17	294.52	3.64
		MADURAI WEST (Z)	11303	13248	17.21	402.55	465.26	15.58
		DINDIGUL (Z)	6782	7941	17.09	211.36	221.59	4.84
		SIVAGANGAI (Z)	5815	6891	18.50	65.46	71.31	8.94
		Total	36959	41929	13.45	963.54	1052.68	9.25
9	Tirunelveli	TIRUNELVELI (Z)	8577	10608	23.68	422.53	478.81	13.32
		VIRUDHUNAGAR (Z)	4358	4718	8.26	151.37	259.82	71.65
		TUTICORIN (Z)	6164	7098	15.15	194.46	280.49	44.24
		SIVAKASI (Z)	8695	9817	12.90	386.38	249.88	-35.33
		NAGERCOIL (Z)	5901	7114	20.56	196.79	254.53	29.34
		Total	33695	39355	16.80	1351.53	1523.53	12.73
10	Coimbatore	COIMBATORE-I (Z)	15400	17305	12.37	1299.17	694.31	-46.56
		COIMBATORE-II (Z)	14199	15743	10.87	646.46	533.02	-17.55
		COIMBATORE-III (Z)	18840	20314	7.82	659.01	653.97	-0.76
		POLLACHI (Z)	6334	7007	10.63	431.03	495.95	15.06
		UTHAGAMANDALAM (Z)	2422	2797	15.48	94.19	101.02	7.25
		FTAC-I-CBE (Z)	13	35	169.23	55.59	60.94	9.62
		FTAC-II-CBE (Z)	17	34	100.00	74.64	368.11	393.18
		TIRUPPUR (Z)	24654	24508	-0.59	66.01	634.18	860.73
		Total	81879	87743	7.16	3326.10	3541.50	6.48
11	Salem	SALEM (Z)	11197	13093	16.93	484.74	503.19	3.81
		ERODE (Z)	17739	13174	-25.73	269.75	294.24	9.08
		NAMAKKAL (Z)	10355	20063	93.75	375.7	429.15	14.23
		DHARMAPURI (Z)	10015	13197	31.77	760.33	831.42	9.35
		Total	49306	59527	20.73	1890.52	2058.00	8.86
12	TDS	-	-	-	272.34	279.94	2.79	
13	Enft. Colln.	-	-	-	16.85	22.72	34.84	
State Total		-	372180	431571	15.96	56851.85	60314.61	6.09

34. DIVISION - WISE VAT DEALERS FILING MONTHLY RETURNS BY TURNOVER SLABS-2014-2015

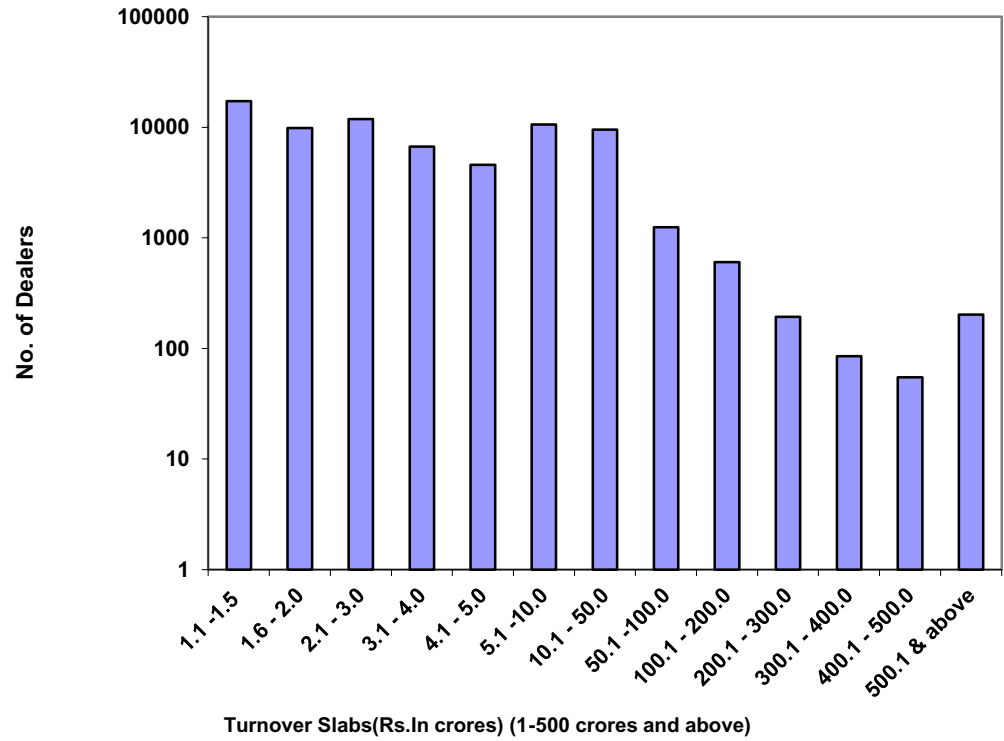
(In Numbers)

Sl. No.	Turnover Slabs	Number of dealers filing monthly returns												
		LTU	Chennai(N)	Chennai(S)	Chennai(E)	Chennai(C)	Trichy	Vellore	Madurai	Tirunelveli	Coimbatore	Salem	TOTAL	% to state
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.in Lakhs													
1	0-3	0	9810	10773	10251	9235	13278	12655	13853	14961	37880	22263	154959	35.91
2	3-4	0	684	996	806	852	1097	957	2281	1440	2324	3482	14919	3.46
3	4-5	0	596	956	714	779	940	893	2279	1808	2113	3418	14496	3.36
4	5-10	0	2583	3597	2894	2432	3204	2685	4220	3427	7465	4872	37379	8.66
5	10-20	0	3623	4369	3069	3571	4587	3874	5000	4354	8825	5889	47161	10.93
6	20-30	0	2215	2099	2468	2248	2736	2284	2905	2594	5257	3499	28305	6.56
7	30-40	0	1700	1949	1709	1682	1905	1562	2036	1798	3593	2393	20327	4.71
8	40-50	0	1227	1447	1329	1321	1602	1315	1480	1399	2731	1904	15755	3.65
9	50-60	0	913	969	921	882	848	724	935	808	1865	1260	10125	2.35
10	60-70	0	724	750	718	763	677	567	741	684	1527	1013	8164	1.89
11	70-80	1	605	691	675	631	565	481	548	589	1250	834	6870	1.59
12	80-90	0	512	553	567	511	486	375	514	512	1029	684	5743	1.33
13	90-100	0	440	490	476	470	439	373	455	430	966	645	5184	1.20
	Rs.in Crores													
14	1.0-1.5	0	1462	1572	1441	1604	1329	1143	1363	1362	3116	1980	16372	3.79
15	1.6-2.0	0	819	797	827	1016	770	643	774	705	1563	1114	9028	2.09
16	2.0-3.0	0	989	940	949	1209	891	701	814	804	1786	1276	10359	2.40
17	3.0-4.0	1	619	540	585	722	464	376	427	425	1001	714	5874	1.36
18	4.0-5.0	0	401	334	384	490	279	244	298	274	668	446	3818	0.88
19	5.0-10.0	0	873	775	800	1128	636	471	518	512	1413	946	8072	1.87
20	10.0-50.0	1	820	703	798	1146	431	305	415	381	1135	755	6890	1.60
21	50.0-100.0	3	109	114	121	178	41	21	48	48	115	73	871	0.20
22	100-200	7	70	46	41	119	15	8	14	25	61	32	438	0.10
23	200-300	10	28	25	24	35	8	4	5	10	21	13	183	0.04
24	300-400	7	8	11	5	8	1		1	2	12	11	66	0.02
25	400-500	14	6	4	5	4			1		3	7	44	0.01
26	above 500	56	20	13	11	25	6	3	4	3	24	4	169	0.04
	Total Monthly filers	100	31856	35513	32588	33061	37235	32664	41929	39355	87743	59527	431571	100.00
	Total Regd. dealers in Division	100	38454	52317	40402	39627	60520	53868	54434	63021	99542	95263	597548	
	% of Monthly filers to Division Total	100.00	82.84	67.88	80.66	83.43	61.53	60.64	77.03	62.45	88.15	62.49	72.22	
	% to State	0.02	7.38	8.23	7.55	7.66	8.63	7.57	9.72	9.12	20.33	13.79	100.00	

34. VAT DEALERS FILING MONTHLY RETURNS BY
TURNOVER SLABS - 2014-15 (In Lakhs)



34. VAT DEALERS FILING MONTHLY RETURNS BY
TURNOVER SLABS - 2014-15 (In Crores)



35. DIVISION - WISE VAT DEALERS FILING ANNUAL RETURNS BY TURNOVER SLABS-2014-2015

(In Numbers)

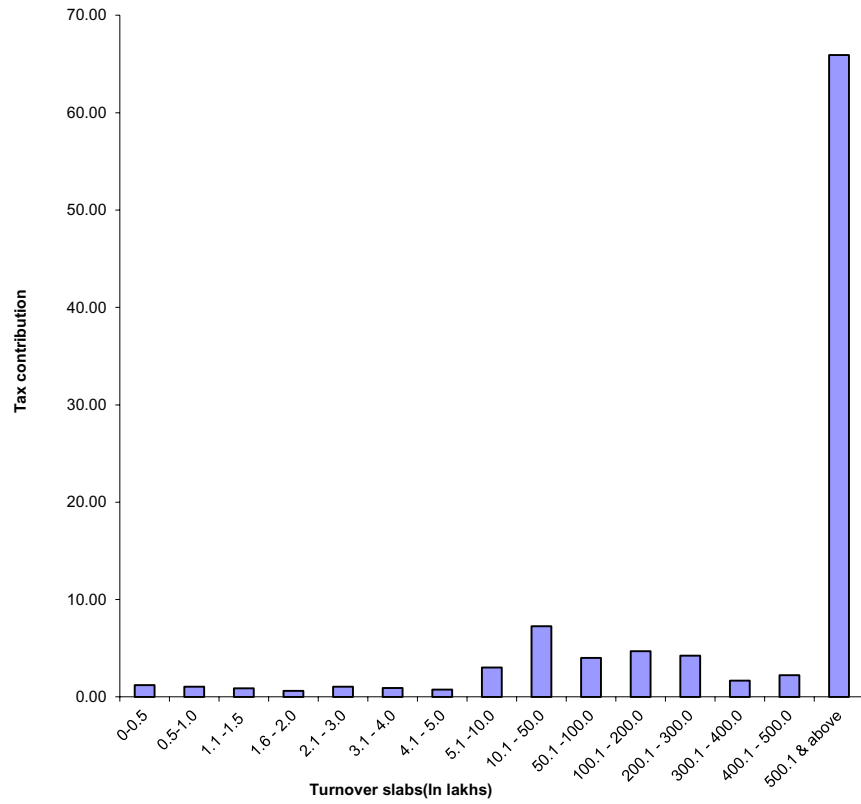
Sl. No.	Turnover Slabs	Number of Dealers filing Annual returns												
		LTU	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Trichy	Vellore	Madurai	Tirunelveli	Coimbatore	Salem	STATE	% to state
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.in Lakhs													
1	0-3	0	106	550	138	158	4829	1434	1298	2002	1606	2271	14392	35.10
2	3.1-4.0	0	41	59	23	19	1125	371	292	398	320	390	3038	7.41
3	4.1-5.0	0	25	83	14	27	1115	351	354	423	252	378	3022	7.37
4	5.1-10.0	0	107	392	73	96	3664	1153	1230	1275	770	1343	10103	24.64
5	10.1-20.0	0	23	82	7	10	530	130	282	217	130	519	1930	4.71
6	20.1-30.0	0	30	70	7	4	386	92	227	132	71	412	1431	3.49
7	30.1-40.0	0	31	53	7	7	315	80	197	113	71	373	1247	3.04
8	40.1-50.0	0	9	44	4	2	220	51	114	65	55	283	847	2.07
9	50.1-60.0	0	15	27	3	2	155	40	74	51	44	183	594	1.45
10	60.1-70.0	0	15	15	4	0	120	25	69	52	42	145	487	1.19
11	70.1-80.0	0	6	17	1	1	115	15	61	48	35	132	431	1.05
12	80.1-90.0	0	6	5	3	1	93	15	68	37	25	144	397	0.97
13	90.1-100.0	0	7	6	0	0	110	34	60	32	32	152	433	1.06
	Rs.in Crores													
14	1.1-1.5	0	15	16	6	3	163	26	99	45	42	248	663	1.62
15	1.6 - 2.0	0	19	8	3	1	105	11	57	24	31	177	436	1.06
16	2.1 - 3.0	0	17	14	5	0	132	13	69	23	37	181	491	1.20
17	3.1 - 4.0	0	15	7	1	0	53	10	52	20	31	105	294	0.72
18	4.1 - 5.0	0	11	8		1	51	7	31	10	23	71	213	0.52
19	5.1 -10.0	0	11	13	2	2	90	13	66	16	43	126	382	0.93
20	10.1 - 50.0	0	12	0	1	2	40	6	42	5	11	44	163	0.40
21	50.1 -100.0	0	0	0	1	0	0	0	0	0	0	0	1	0.00
22	100.1 - 200.0	0	1	0	0	0	1	0	0	0	1	0	3	0.01
23	200.1 - 300.0	0	1	0	0	0	0	0	0	0	0	0	1	0.00
24	300.1 - 400.0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
25	400.1 - 500.0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
26	500.1 & above	0	0	0	0	0	0	0	0	0	0	0	0	0.00
	Total Annual Filers	0	523	1469	303	336	13412	3877	4742	4988	3672	7677	40999	100.00
	Total Annual Returns dealers in Division	0	6598	16804	7814	6566	23285	21204	12505	23666	11799	35736	165977	/
	% of Annual filers to Division Total	0.00	7.93	8.74	3.88	5.12	57.60	18.28	37.92	21.08	31.12	21.48	24.70	
	% of dealers in Division to State	0.00	1.28	3.58	0.74	0.82	32.71	9.46	11.57	12.17	8.96	18.72	100.00	

36. DIVISION-WISE TAX REVENUE BY TURN OVER SLABS - 2014-2015

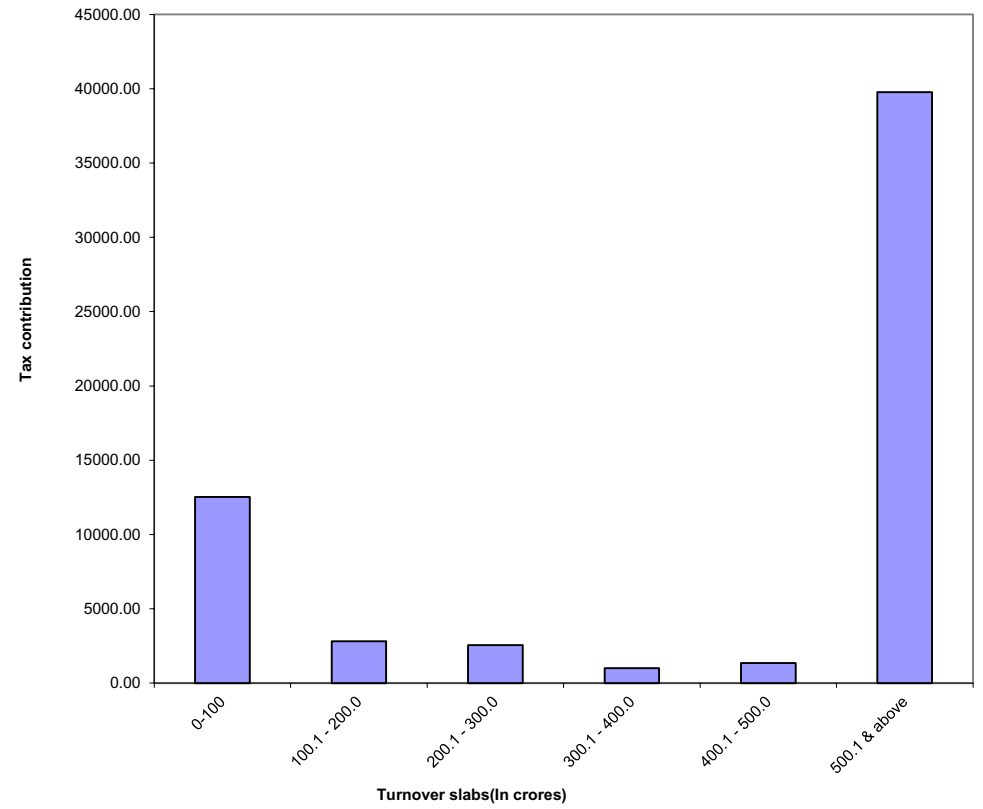
Rs. in Crores

Sl. No.	Turnover Slabs	Tax Revenue													
		LTU	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Trichy	Vellore	Madurai	Tirun- elveli	Coimb atore	Salem	TDS/ Enf.	STATE	% to state
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.in Lakhs														
1	0-3	0.00	1.37	2.02	2.01	1.85	1.34	1.66	2.47	2.40	7.50	2.76	0.00	25.37	0.04
2	3-4	0.00	0.73	0.98	0.90	0.83	0.60	0.67	1.09	1.26	2.07	1.34	0.00	10.48	0.02
3	4-5	0.00	0.80	1.09	0.98	1.08	0.69	0.69	1.20	1.24	2.49	1.38	0.00	11.65	0.02
4	5-10	0.00	5.00	5.82	6.65	5.60	3.97	3.37	7.72	6.80	12.68	7.73	0.00	65.34	0.11
5	10-20	0.00	12.72	15.75	15.03	13.48	9.61	7.98	14.92	16.40	29.06	17.17	0.00	152.13	0.25
6	20-30	0.00	11.92	15.41	17.06	15.34	9.60	7.37	14.30	14.84	28.91	18.14	0.00	152.89	0.25
7	30-40	0.00	13.48	13.98	16.19	31.60	8.83	6.76	15.56	16.02	27.01	16.91	0.00	166.33	0.28
8	40-50	0.00	13.18	13.36	14.97	15.45	9.54	7.35	13.47	16.29	27.84	17.07	0.00	148.50	0.25
9	50-100	0.02	56.33	59.93	71.94	68.60	33.52	27.68	55.11	63.17	122.87	75.31	0.00	634.48	1.05
	Rs.in Crores														
10	1.00-1.5	0.00	45.22	50.25	56.93	71.25	25.18	20.07	40.56	63.91	102.99	56.87	0.00	533.23	0.88
11	1.5-2	0.00	36.12	34.02	39.08	55.35	19.98	14.89	31.33	38.48	70.93	41.61	0.00	381.80	0.63
12	2-3	0.00	59.66	63.29	73.03	92.48	36.04	26.55	44.41	64.64	111.78	68.27	0.00	640.14	1.06
13	3-4	0.18	55.02	52.58	70.00	86.05	26.94	21.02	39.08	50.45	90.14	51.87	0.00	543.33	0.90
14	4-5	0.00	40.25	39.70	52.36	75.55	21.34	16.41	34.11	49.49	76.83	40.40	0.00	446.45	0.74
15	5-10	0.00	151.52	421.06	204.45	278.91	73.30	51.30	103.00	132.71	268.90	143.06	0.00	1828.22	3.03
16	10-50	0.00	206.95	672.01	533.48	872.23	204.14	147.43	238.57	367.24	691.80	442.06	0.00	4375.91	7.26
17	50-100	19.96	116.48	499.17	336.67	565.69	90.97	46.19	99.95	116.79	335.97	183.08	0.00	2410.93	4.00
18	100-200	108.06	123.71	469.03	305.67	942.03	61.19	37.54	85.96	230.12	233.50	226.97	0.00	2823.77	4.68
19	200-300	299.88	121.91	332.37	362.55	474.98	361.04	40.50	68.60	135.46	231.97	118.24	0.00	2547.52	4.22
20	300-400	148.29	10.56	269.22	177.01	109.73	1.78	0.00	13.95	20.82	69.44	181.50	0.00	1002.31	1.66
21	400-500	618.69	129.52	207.62	43.57	108.42	0.00	0.00	0.39	0.00	52.96	184.21	0.00	1345.38	2.23
22	> 500	34789.93	309.24	532.58	281.97	310.04	1345.08	849.09	126.92	115.02	943.87	162.05	0.00	39765.78	65.93
	TDS/ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.66	302.66	0.50
	Total	35985.01	1521.70	3771.24	2682.49	4196.57	2344.71	1334.52	1052.68	1523.53	3541.50	2058.00	302.66	60314.61	100.00
	% to State	59.66	2.52	6.25	4.45	6.96	3.89	2.21	1.75	2.53	5.87	3.41	0.50	100.00	

TAX REVENUE BY TURN OVER SLABS-2014-15



TAX REVENUE BY TURN OVER SLABS-2014-15



37. DIVISION-WISE VAT DEALERS FILING MONTHLY RETURNS BY TAX SLABS - 2014-2015																
Sl. No.	Tax Slab	Number of Dealers filing monthly returns													In Number	
		LTU	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Trichy	Vellore	Madurai	Tirunelveli	Coimbatore	salem	STATE	% to state		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
1	Upto Rs.1000	6	11705	12651	11033	11712	17346	17399	19974	21291	44275	32466	199858	46.31		
2	1000-5000		2337	3589	2665	2292	3941	3155	4760	3550	7110	4711	38110	8.83		
3	5001-10000		2243	2869	2460	2130	3573	2900	3510	2739	5332	3836	31592	7.32		
4	10001-50000		6034	6831	6321	5817	6815	5247	7196	5934	13329	8562	72086	16.70		
5	50001-100000		2552	2686	2601	2428	1734	1276	2027	1768	5091	2921	25084	5.81		
	Rs. In Lakhs															
6	1.01- 5.0	1	4298	4213	4538	4702	2581	1846	3055	2689	8436	4726	41085	9.52		
7	5.01-10.0		1059	961	1129	1350	544	348	629	583	1761	963	9327	2.16		
8	10.01-20.0	1	687	643	748	997	312	226	365	329	1095	580	5983	1.39		
9	20.01-30.0		271	261	273	417	124	86	129	132	394	230	2317	0.54		
10	30.01-40.0		149	166	165	217	62	45	67	73	227	132	1303	0.30		
11	40.01-50.0		105	103	113	165	36	29	48	51	147	75	872	0.20		
12	50.01-100.0		190	226	249	364	85	54	93	113	278	159	1811	0.42		
	Rs. In Crores															
13	1.0-1.5	1	58	88	79	124	25	17	27	37	100	53	609	0.14		
14	1.6-2.0	1	40	44	56	85	9	8	14	20	47	23	347	0.08		
15	2.1-5.0	3	80	104	94	145	33	19	26	24	72	53	653	0.15		
16	5.01-10.0	7	27	46	31	57	8	4	5	14	26	25	250	0.06		
17	10.01-20.0	8	11	25	19	40	1	2	3	7	16	6	138	0.03		
18	20.01-30.0	12	7	2	10	13	1	1		1	3	1	51	0.01		
19	30.01-40.0	10	2	3	3	1					2	3	24	0.01		
20	40.01-50.0	2	1			3							6	0.00		
21	>50	48		2	1	2	5	2	1		2	2	65	0.02		
	Return Not Filed	0	622	386	905	1980	1043	1122	1120	892	1024	819	9913	2.30		
	STATE	100	31856	35513	32588	33061	37235	32664	41929	39355	87743	59527	431571	100.00		
	% of Non filers in Divisions		6	4	9	20	11	11	11	9	10	8	100			
	% of dealers in Division to state	0.02	7.38	8.23	7.55	7.66	8.63	7.57	9.72	9.12	20.33	13.79	100.00			

38.DIVISION-WISE REVENUE BY TAX SLAB - 2014-2015

Rs. in Crores

Sl. No.	Tax Slab	Tax Revenue												STATE	% to state
		LTU	Chennai (N)	Chennai (S)	Chennai (E)	Chennai (C)	Trichy	Vellore	Madurai	Tirunelveli	Coimbatore	Salem	TDS/ENFT.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Upto Rs.1000	0.00	0.10	0.16	0.12	0.11	0.20	0.16	0.33	0.28	0.39	0.25	0.00	2.10	0.00
2	1000-5000	0.00	0.81	1.28	1.06	0.88	1.56	1.23	2.25	2.05	2.73	1.95	0.00	15.80	0.03
3	5001-10000	0.00	1.72	2.44	2.10	1.79	3.04	2.52	3.86	3.58	4.72	3.56	0.00	29.33	0.05
4	10001-50000	0.00	17.18	19.76	19.68	17.87	19.60	15.29	27.21	28.33	43.27	28.67	0.00	236.86	0.39
5	50001-100000	0.00	21.56	123.24	23.73	21.47	15.78	12.38	24.16	26.66	50.04	30.22	0.00	349.24	0.58
	Rs. In Lakhs														
6	1.01- 5.0	0.02	118.98	178.96	137.61	139.31	74.61	56.92	114.74	131.39	269.89	163.02	0.00	1385.45	2.30
7	5.01-10.0	0.00	87.63	185.95	107.44	123.58	48.95	34.91	71.74	86.41	181.51	104.96	0.00	1033.08	1.71
8	10.01-20.0	0.18	71.40	118.46	143.34	180.74	58.14	43.86	86.63	104.74	227.97	120.79	0.00	1156.25	1.92
9	20.01-30.0	0.00	76.64	183.72	94.98	138.41	39.43	29.74	52.78	72.44	148.07	80.11	0.00	916.32	1.52
10	30.01-40.0	0.00	63.83	179.03	75.86	94.54	27.26	21.15	37.10	51.24	116.21	67.31	0.00	733.53	1.22
11	40.01-50.0	0.00	47.51	158.46	78.43	99.38	20.94	16.66	32.06	45.27	96.38	55.96	0.00	651.05	1.08
12	50.01-100.0	0.00	112.20	208.47	259.21	352.77	79.80	43.77	133.39	157.20	287.55	177.99	0.00	1812.35	3.00
	Rs. In Crores														
13	1.0-1.5	0.00	100.06	246.27	159.79	203.58	45.43	27.94	58.58	98.32	174.91	93.21	0.00	1208.09	2.00
14	1.6-2.0	0.00	87.19	211.68	117.42	182.11	18.93	27.87	24.49	84.81	120.35	89.95	0.00	964.80	1.60
15	2.1-5.0	10.06	124.87	479.51	350.88	598.93	125.48	75.40	142.32	169.12	340.72	256.29	0.00	2673.58	4.43
16	5.01-10.0	24.83	126.40	374.51	279.86	535.63	78.56	26.95	64.80	184.27	279.76	247.59	0.00	2223.16	3.69
17	10.01-20.0	119.81	103.16	401.54	296.08	630.69	25.62	48.55	54.47	184.90	302.34	168.76	0.00	2335.92	3.87
18	20.01-30.0	358.65	122.46	237.25	292.71	432.74	0.00	58.36	34.29	36.61	86.55	31.86	0.00	1691.48	2.80
19	30.01-40.0	324.71	150.22	220.86	129.63	78.89	38.62	0.00	0.00	55.90	125.11	178.45	0.00	1302.39	2.16
20	40.01-50.0	189.19	87.79	0.00	0.00	151.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428.61	0.71
21	>50	34957.56	0.00	239.69	112.56	211.52	1622.77	790.85	87.49	0.00	683.01	157.11	0.00	38862.56	64.43
	TDS/ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.66	302.66	0.50
	Total	35985.01	1521.71	3771.24	2682.49	4196.57	2344.72	1334.51	1052.69	1523.52	3541.48	2058.01	302.66	60314.61	100.00
	% to State	59.66	2.52	6.25	4.45	6.96	3.89	2.21	1.75	2.53	5.87	3.41	0.50	100.00	

39. DISTRIBUTION OF VAT ASSESSEES BY TURNOVER SLABS and TAX SLABS - 2014-2015

In Numbers

Sl. No	TAX SLABS	Number of dealers in each Turnover Slab																								
		Rs. In Crores																								
		0.03	0.03-0.04	0.04-0.05	0.5-0.10	0.10-0.20	0.20-0.25	0.25-0.50	0.50-0.60	0.60-0.75	0.75-1.00	1-1.5	1.5-2	2-3	3-4	4-5	5-10	10-50	50-100	100-200	200-300	300-400	400-500	500 and above	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
1	Upto Rs.1000	139012	4212	3613	11992	11788	3463	9441	2102	2430	2661	2778	1462	1584	887	555	999	747	64	32	12	8	3	12	199857	
2	1000-5000	12510	2480	2261	9112	4445	1192	3082	576	605	578	506	260	204	98	50	84	50	15	1	0	0	0	1	38110	
3	5001-10000	6097	1141	954	3426	12191	1585	2832	614	626	720	586	271	238	109	70	81	38	6	3	2	1	1	0	31592	
4	10001-50000	4296	2866	2668	10971	11600	6053	18699	2287	2370	2748	2728	1481	1447	626	360	605	249	19	6	3	1	1	2	72086	
5	50001-100000	44	122	294	1467	6055	1961	5601	1272	1362	1651	1748	934	978	516	290	524	242	10	6	3	3	0	1	25084	
	Rs. In Lakhs																									
6	1.01- 5.0	33	3	6	409	2062	1905	8908	2933	3768	4982	5529	2602	2812	1385	901	1813	969	32	15	6	5	1	6	41085	
7	5.01-10.0	1	0	0	1	1	5	427	338	524	604	1791	1413	1394	817	491	907	570	35	7	0	0	0	1	9327	
8	10.01-20.0	0	0	0	0	1	1	4	3	48	281	673	423	1240	1017	519	1033	681	34	18	4	1	0	2	5983	
9	20.01-30.0	1	0	0	0	0	3	3	0	0	2	30	179	273	158	338	764	510	32	18	2	0	1	3	2317	
10	30.01-40.0	0	0	0	0	0	0	0	0	0	0	3	2	167	112	72	533	377	24	9	2	1	1		1303	
11	40.01-50.0	0	0	0	1	0	0	0	0	0	1	0	1	16	112	59	258	388	20	13	0	0	1	2	872	
12	50.01-100.0	0	0	0	0	0	0	0	0	0	0	0	0	6	37	112	386	1115	103	35	6	3	0	8	1811	
	Rs. In Crores																									
13	1.0-1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	78	414	86	19	1	3	2	5	609	
14	1.6-2.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	240	74	19	4			5	347	
15	2.1-5.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	266	242	97	28	8	4	6	653	
16	5.01-10.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	44	90	49	12	3	19	250	
17	10.01-20.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	30	35	33	14	6	19	138	
18	20.01-30.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	18	1	5	17	52	
19	30.01-40.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		6	3	3	12	24	
20	40.01-50.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1		1		2	2	6	
21	>50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	3	2	10	46	65	
	Total	161994	10824	9796	37379	48143	16168	48997	10125	11733	14228	16372	9028	10359	5874	3818	8072	6890	871	438	183	66	44	169	431571	

40. DISTRIBUTION OF TAX REVENUE BY TURNOVER SLABS and TAX SLABS - 2014-2015 (Rs. in Crores)

Sl. No.	TAX SLABS	Turnover Slabs								
		0-0.03	0.03-0.04	0.04-0.05	0.05-0.10	0.10-0.20	0.20-0.25	0.25-0.50	0.50-0.60	0.60-1.00
1	2	3	4	5	6	7	8	9	10	11
1	Upto Rs.1000	1.14	0.09	0.07	0.24	0.21	0.10	0.06	0.03	0.08
2	1000-5000	4.22	0.79	0.82	4.02	2.47	0.97	0.54	0.28	0.88
3	5001-10000	5.18	1.22	1.04	3.25	10.51	3.31	1.09	0.61	1.90
4	10001-50000	9.51	7.24	7.07	37.70	44.06	35.15	24.27	8.58	27.52
5	50001-100000	0.88	0.87	2.18	12.86	52.55	39.28	26.89	14.96	48.51
	Rs. In Lakhs									
6	1.01- 5.0	1.45	0.26	0.32	6.18	40.35	71.43	92.33	93.75	393.38
7	5.01-10.0	0.56	0.00	0.15	0.26	0.42	0.83	11.94	29.00	144.78
8	10.01-20.0	0.17	0.00	0.00	0.21	0.42	0.00	0.59	0.97	17.44
9	20.01-30.0	0.00	0.00	0.00	0.00	0.00	1.83	0.86	0.37	0.00
10	30.01-40.0	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	40.01-50.0	0.00	0.00	0.00	0.62	0.00	0.00	0.00	0.00	0.00
12	50.01-100.0	0.00	0.00	0.00	0.00	1.15	0.00	0.30	0.00	0.00
	Rs. In Crores									
12	1.0-1.5	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	1.6-2.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	2.1-5.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	5.01-10.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	10.01-20.0	0.00	0.00	0.00	0.00	0.00	0.00	7.47	0.00	0.00
17	20.01-30.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	30.01-40.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	40.01-50.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	>50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	TDS / ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	25.36	10.47	11.65	65.34	152.14	152.90	166.34	148.55	634.49

40. DISTRIBUTION OF TAX REVENUE BY TURNOVER SLABS and TAX SLABS - 2014-2015 (Rs. in Crores)

Sl. No.	TAX SLABS	Turnover Slabs															
		1.0-1.5	1.5-2	2-3	3-4	4-5	5-10	10-50	50-100	100-200	200-300	300-400	400-500	501 and above	TDS / ENF	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1	Upto Rs.1000	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.06
2	1000-5000	0.23	0.12	0.10	0.05	0.02	0.04	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.59
3	5001-10000	0.57	0.25	0.23	0.11	0.07	0.08	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.47
4	10001-50000	9.68	5.30	5.28	2.35	1.33	2.34	0.91	0.06	0.02	0.01	0.00	0.00	0.01	0.00	0.00	228.39
5	50001-100000	16.95	8.94	9.40	5.01	2.69	4.93	2.23	0.13	0.07	0.03	0.02	0.00	0.01	0.00	0.00	249.39
6	Rs. In Lakhs																
7	1.01- 5.0	229.25	107.72	113.33	51.85	32.96	63.15	33.58	1.04	0.59	0.15	0.11	0.05	0.18	0.00	0.00	1333.41
8	5.01-10.0	151.13	134.02	161.32	103.31	65.37	100.68	58.92	2.83	0.59	0.00	0.00	0.00	0.06	0.00	0.00	966.17
9	10.01-20.0	115.99	80.48	198.17	201.06	119.47	287.14	149.98	7.90	3.46	0.76	0.13	0.00	0.43	0.00	0.00	1184.77
10	20.01-30.0	7.98	42.15	85.17	51.60	92.78	285.75	227.29	11.64	5.54	0.93	0.25	0.28	0.84	0.00	0.00	815.26
11	30.01-40.0	0.85	2.23	57.99	47.30	33.69	235.80	239.04	12.28	4.16	0.83	0.00	0.00	0.69	0.00	0.00	635.34
12	40.01-50.0	0.56	0.55	5.83	55.24	37.84	141.26	290.07	10.81	5.51	0.00	0.00	0.96	0.88	0.00	0.00	550.13
	50-100.0	0.00	0.00	3.28	25.47	58.76	340.22	1268.50	113.13	33.77	6.61	2.92	0.00	5.02	0.00	0.00	1859.13
13	Rs. In Crores																
14	1.0-1.5	0.00	0.00	0.00	0.00	1.45	93.17	722.85	218.04	44.72	1.54	7.80	2.29	6.79	0.00	0.00	1100.42
15	1.6-2.0	0.00	0.00	0.00	0.00	0.00	10.31	510.12	248.59	68.04	6.66	2.17	0.00	11.61	0.00	0.00	857.50
16	2.1-5.0	0.00	0.00	0.00	0.00	0.00	5.27	900.77	1061.79	726.59	172.04	42.76	25.65	26.30	0.00	0.00	2961.17
17	5.01-10.0	0.00	0.00	0.00	0.00	0.00	0.00	211.68	399.09	730.93	623.22	166.98	70.76	162.91	0.00	0.00	2365.57
18	10.01-20.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267.56	783.49	532.85	312.87	172.57	499.57	0.00	0.00	2576.38
19	20.01-30.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.50	476.60	57.80	131.77	637.34	0.00	0.00	1549.01
20	30.01-40.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208.90	171.36	71.34	682.90	0.00	0.00	1134.50
21	40.01-50.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.01	0.00	48.35	0.00	91.08	235.12	0.00	0.00	430.56
22	>50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	418.92	468.22	137.15	678.65	37464.79	0.00	0.00	39167.73
23	TDS / ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.66	0.00	302.66
24	TOTAL	533.21	381.77	640.11	543.35	446.43	1570.14	4616.01	2410.92	3071.90	2547.70	902.32	1245.40	39735.45	302.66	0.00	60314.61

**41.Details of E-Payment and Authorised Banks
A. Taxes collected through e-payment**

Sl.No	Month	2011-12						2012-13					
		State Collection	e-payment	% of e-payment	Total no. of Regd. Dealers	No.of e-payment Dealers	% to Total Dealers	State Collection	e-payment	% of e-payment	Total no. of Regd. Dealers	No.of e-payment Dealers	% to Total Dealers
1	2	3	4	5	6	7	8	3	4	5	6	7	8
1	April	3055.87	1681.03	55.00	584730	2125	0.36	3816.85	1815.68	48.00	594676	3483	0.59
2	May	2761.60	1610.95	58.00	586826	2293	0.39	3716.11	2082.82	56.00	605998	3455	0.57
3	June	2905.08	1753.79	60.00	583635	2476	0.42	3886.51	2243.37	58.00	609037	4102	0.67
4	July	3002.53	1802.36	60.00	578708	2600	0.45	3904.28	2247.80	58.00	617113	4814	0.78
5	August	3287.92	1971.62	60.00	579695	2755	0.48	3944.59	2216.74	56.00	617913	4817	0.78
6	September	3322.64	1961.76	59.00	585397	2723	0.47	3876.92	2205.89	57.00	620107	5425	0.87
7	October	3406.95	1971.82	58.00	583669	2815	0.48	4006.73	2235.74	56.00	624155	6173	0.99
8	November	3312.31	1913.71	58.00	586954	3045	0.52	3978.54	2293.64	58.00	627545	6432	1.02
9	December	3247.89	1841.75	57.00	589743	3025	0.51	3799.71	2247.87	59.00	630185	7288	1.16
10	January	3461.09	2018.43	58.00	591770	3151	0.53	3918.04	2411.86	62.00	630663	7992	1.27
11	February	3512.00	2010.68	57.00	594074	3257	0.55	4072.72	2345.86	58.00	633518	8709	1.37
12	March	4266.48	2251.14	53.00	596167	3524	0.59	4966.73	2630.93	53.00	636816	9940	1.56

Sl.No	Month	2013-2014						2014-2015					
		State Collection	e-payment	% of e-payment	Total no. of Regd. Dealers	No.of e-payment Dealers	% to Total Dealers	State Collection	e-payment	% of e-payment	Total no. of Monthly Returns Filed Dealers	No.of e-payment Dealers	% to Total Dealers
1	2	3	4	5	6	7	8	3	4	5	6	7	8
1	April	3816.85	2138.15	56.02	641423	13449	2.10	4239.05	2391.47	56.42	373909	32883	8.79
2	May	3990.43	2285.15	57.27	645354	13255	2.05	4335.92	3128.43	72.15	379664	36102	9.51
3	June	4202.52	2451.06	58.32	648281	16289	2.51	4902.60	3833.88	78.20	385531	39153	10.16
4	July	4103.21	2366.69	57.68	648766	17986	2.77	4989.39	3997.20	80.11	392190	42503	10.84
5	August	4112.46	2468.36	60.02	647770	19141	2.95	4982.59	4036.09	81.00	397377	45410	11.43
6	September	4032.94	2576.71	63.89	645888	21913	3.39	5093.63	4129.05	81.06	404247	50941	12.60
7	October	4054.73	2561.10	63.16	644320	22954	3.56	5082.72	4157.08	81.79	409147	57897	14.15
8	November	8181.22	3213.56	39.28	642042	23596	3.68	5028.64	4309.55	85.70	415264	78040	18.79
9	December	4035.93	3086.52	76.48	640895	26505	4.14	4858.74	4058.13	83.52	422327	97534	23.09
10	January	4584.84	3129.97	68.27	638003	27874	4.37	5015.32	4336.43	86.46	427939	105869	24.74
11	February	4804.20	3274.38	68.16	634485	28971	4.57	5008.58	4287.35	85.60	434675	115287	26.52
12	March	6552.48	4466.40	68.16	634242	30849	4.86	6777.43	5404.47	79.74	431571	121278	28.10

Source: Computer Section

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

e-Payment - Online	
Sl.No	Name of the Bank
1	2
1	State Bank of India
2	Indian Bank
3	Indian Overseas Bank
4	Bank of Baroda
5	Canara Bank
6	Central Bank of India
7	Bank of India
8	State Bank of Mysore
9	State Bank of Travancore
10	Vijaya Bank
11	Corporation Bank
12	Union Bank of India
13	HDFC Bank
14	Axis Bank
15	ICICI Bank
16	Federal Bank
17	City Union Bank
18	IDBI Bank
19	UCO Bank
20	United Bank of India
21	Oriental Bank of Commerce
22	Punjab National Bank

e-Payment - Offline	
Sl.No	Name of the Bank
1	2
1	Indian Bank
2	Indian Overseas Bank
3	Vijaya Bank

43. Division wise Taxes collected through E-payments during 2014-2015

(Rs. In Crores)

S.No	Month	LTU						Chennai North					
		Total Division Revenue	e- payment	% of e-payment in division (4/3*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers	Total Division Revenue	e- payment	% of e-payment in division (10/9*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	April	2320.10	1781.39	76.78	101	90	89.11	58.16	33.83	58.17	29428	504	1.71
2	May	2446.77	2330.18	95.23	101	90	89.11	50.33	58.07	115.38	29715	746	2.51
3	June	2997.83	2875.28	95.91	101	93	92.08	52.90	68.13	128.79	29938	916	3.06
4	July	3054.20	2927.20	95.84	101	92	91.09	75.54	82.27	108.91	30244	1008	3.33
5	August	2987.11	2906.16	97.29	101	92	91.09	56.90	75.28	132.30	30339	1071	3.53
6	September	3103.20	2958.94	95.35	101	91	90.10	159.18	80.96	50.86	30645	1126	3.67
7	October	3037.38	2924.26	96.28	101	92	91.09	172.02	93.62	54.42	30904	1165	3.77
8	November	3062.61	2940.50	96.01	101	91	90.10	164.38	112.81	68.63	31191	2310	7.41
9	December	2872.57	2658.37	92.54	101	92	91.09	177.36	135.40	76.34	31530	3518	11.16
10	January	2938.60	2797.85	95.21	101	92	91.09	174.29	126.47	72.56	31773	4267	13.43
11	Febuary	2928.87	2783.35	95.03	101	92	91.09	163.71	117.87	72.00	32015	5036	15.73
12	March	4235.77	3875.11	91.49	101	91	90.10	216.93	124.04	57.18	32347	5576	17.24
	Total	35985.01	33758.59	93.81				1521.70	1108.75	72.86			

Source: Computer Section

(ctd...2)

43. Division wise Taxes collected through E-payments during 2014-2015

(Rs. In Crores)

S.No	Month	Chennai South						Chennai East					
		Total Division Revenue	e-payment	% of e-payment in division (16/15*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers	Total Division Revenue	e-payment	% of e-payment in division (22/21*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers
1	2	15	16	17	18	19	20	21	22	23	24	25	26
1	April	452.78	92.15	20.35	35074	831	2.37	160.05	73.18	45.72	31340	857	2.73
2	May	415.53	121.31	29.19	35677	1009	2.83	168.33	101.91	60.54	31757	1063	3.35
3	June	412.31	138.39	33.56	36246	1212	3.34	180.97	115.96	64.08	32160	1209	3.76
4	July	415.96	150.93	36.28	36949	1405	3.80	172.99	117.70	68.04	32648	1323	4.05
5	August	427.20	155.69	36.44	37260	1542	4.14	176.27	121.63	69.00	32935	1415	4.30
6	September	222.40	154.88	69.64	37916	1758	4.64	227.35	121.47	53.43	33451	1467	4.39
7	October	235.43	165.35	70.23	38419	1891	4.92	249.33	134.39	53.90	33848	1575	4.65
8	November	216.06	174.14	80.60	39071	4052	10.37	252.64	167.75	66.40	34263	3016	8.80
9	December	224.36	181.97	81.11	39801	6817	17.13	247.54	172.81	69.81	34769	4824	13.87
10	January	231.13	200.59	86.79	40301	7888	19.57	259.83	193.85	74.61	35165	5837	16.60
11	February	232.49	182.98	78.70	41023	9234	22.51	271.39	195.85	72.17	35647	6739	18.90
12	March	285.59	204.05	71.45	41781	10234	24.49	315.80	186.16	58.95	36370	7412	20.38
	Total	3771.24	1922.43	50.98				2682.49	1702.66	63.47			

Source: Comptroller and Auditor General of India

(ctd...3)

43. Division wise Taxes collected through E-payments during 2014-2015

(Rs. In Crores)

S.No	Month	Chennai Central						Trichy					
		Total Division Revenue	e-payment	% of e-payment in division (28/27*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers	Total Division Revenue	e-payment	% of e-payment in division (34/33*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers
1	2	27	28	29	30	31	32	33	34	35	36	37	38
1	April	292.50	115.77	39.58	31344	1195	3.81	197.06	49.57	25.15	29577	2842	9.61
2	May	307.92	151.64	49.25	31657	1421	4.49	214.72	43.78	20.39	30296	3289	10.86
3	June	327.36	184.04	56.22	31968	1624	5.08	195.65	70.96	36.27	31005	3724	12.01
4	July	335.79	196.11	58.40	32273	1823	5.65	191.30	126.22	65.98	31809	3996	12.56
5	August	337.79	202.38	59.91	32457	1961	6.04	204.43	130.16	63.67	32594	4327	13.28
6	September	345.32	200.57	58.08	32808	2048	6.24	200.90	136.50	67.94	33420	4770	14.27
7	October	350.71	210.40	59.99	33059	2191	6.63	193.63	124.68	64.39	33997	5078	14.94
8	November	352.08	261.04	74.14	33377	4518	13.54	180.07	133.00	73.86	34727	8211	23.64
9	December	355.06	254.80	71.76	33742	7744	22.95	169.37	116.25	68.64	35677	11381	31.90
10	January	373.57	292.80	78.38	34021	9227	27.12	173.71	131.04	75.44	36342	12354	33.99
11	Febuary	364.29	283.38	77.79	34363	10484	30.51	192.14	152.12	79.17	37196	12990	34.92
12	March	454.18	282.87	62.28	34719	11332	32.64	231.73	170.81	73.71	37950	13440	35.42
	Total`	4196.57	2635.80	62.81				2344.71	1385.09	59.07			

Source: Compi

(ctd...4)

43. Division wise Taxes collected through E-payments during 2014-2015

(Rs. In Crores)

S.No	Month	Vellore						Madurai					
		Total Division Revenue	e-payment	% of e-payment in division (64/63*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers	Total Division Revenue	e-payment	% of e-payment in division (40/39*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers
1	2	63	64	65	66	67	68	39	40	41	42	43	44
1	April	107.29	46.87	43.69	26270	660	2.51	77.05	33.81	43.88	35243	12648	35.89
2	May	96.54	59.73	61.87	26887	1068	3.97	80.85	39.71	49.12	35700	13067	36.60
3	June	102.27	72.33	70.72	27465	1239	4.51	82.75	45.94	55.52	36178	13255	36.64
4	July	102.79	67.10	65.28	28101	1580	5.62	84.49	43.62	51.63	36719	13678	37.25
5	August	111.87	78.84	70.47	28657	1671	5.83	81.43	43.74	53.71	37228	13848	37.20
6	September	111.74	76.24	68.23	29375	1883	6.41	83.79	43.09	51.43	37810	14354	37.96
7	October	114.63	79.20	69.09	29906	2171	7.26	87.58	45.58	52.04	38200	14183	37.13
8	November	115.97	85.06	73.35	30559	3745	12.25	81.32	47.16	57.99	38684	14988	38.74
9	December	105.75	77.44	73.23	31345	5568	17.76	80.85	49.66	61.42	39185	15276	38.98
10	January	111.20	85.15	76.57	31953	5952	18.63	91.13	57.55	63.15	39701	15607	39.31
11	Febuary	117.94	90.70	76.90	32734	6628	20.25	94.53	53.02	56.09	40212	15878	39.49
12	March	136.53	76.68	56.16	33390	7158	21.44	126.91	51.21	40.35	40799	16163	39.62
	Total	1334.52	895.34	67.09				1052.68	554.09	52.64			

Source: Compi

(ctd...5)

43. Division wise Taxes collected through E-payments during 2014-2015

(Rs. In Crores)

S.No	Month	Tirunelveli						Coimbatore					
		Total Division Revenue	e-payment	% of e-payment in division (46/45*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers	Total Division Revenue	e-payment	% of e-payment in division (52/51*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers
1	2	45	46	47	48	49	50	51	52	53	54	55	56
1	April	108.18	46.85	43.31	32538	5433	16.70	282.31	64.56	22.87	77556	2702	3.48
2	May	112.56	50.37	44.75	33028	5716	17.31	250.88	104.98	41.84	78506	3456	4.40
3	June	106.50	52.76	49.54	33547	6149	18.33	265.18	134.65	50.78	79560	4138	5.20
4	July	115.11	62.10	53.95	34178	6607	19.33	264.74	141.20	53.34	80704	4762	5.90
5	August	124.96	70.35	56.30	34798	7086	20.36	274.23	157.90	57.58	81648	5553	6.80
6	September	130.81	73.38	56.10	35531	7628	21.47	295.97	189.51	64.03	82739	7748	9.36
7	October	133.96	81.31	60.70	35979	7962	22.13	300.63	199.27	66.28	83491	11612	13.91
8	November	134.26	80.56	60.00	36512	9235	25.29	287.73	200.46	69.67	84510	14531	17.19
9	December	132.48	70.95	53.56	37097	10189	27.47	307.64	226.36	73.58	85734	16499	19.24
10	January	146.42	78.79	53.81	37629	10916	29.01	321.52	242.93	75.56	86718	17356	20.01
11	Febuary	134.38	76.77	57.13	38249	11713	30.62	309.74	228.87	73.89	87846	18861	21.47
12	March	143.91	75.85	52.71	38849	12155	31.29	380.93	236.04	61.96	88933	20481	23.03
	Total`	1523.53	820.04	53.82				3541.50	2126.73	60.05			

Source: Compi

(ctd...6)

43. Division wise Taxes collected through E-payments during 2014-2015

(Rs. In Crores)

S.No	Month	Salem					
		Total Division Revenue	e- payment	% of e-payment in division (58/57*100)	Total dealers	No. of e-payment dealers	% of e-payment dealers
1	2	57	58	59	60	61	62
1	April	150.02	53.49	35.66	45438	4513	9.93
2	May	147.26	66.77	45.34	46340	5177	11.17
3	June	157.47	75.44	47.91	47363	5594	11.81
4	July	162.03	82.75	51.07	48464	6229	12.85
5	August	166.69	93.95	56.36	49360	6844	13.87
6	September	172.76	93.51	54.13	50451	8068	15.99
7	October	169.73	99.01	58.33	51243	9977	19.47
8	November	165.35	107.06	64.75	52269	13343	25.53
9	December	170.26	114.11	67.02	53346	15627	29.29
10	January	180.35	127.57	70.73	54235	16236	29.94
11	Febuary	184.07	120.97	65.72	55289	17237	31.18
12	March	232.01	123.30	53.14	56245	17530	31.17
	Total	2058.00	1157.93	56.26			

Source: Compi

**44. PERFORMANCE OF FIELD AUDIT DONE BY THE
ENFORCEMENT WING -2014-2015**

Rs.in Crores

Sl. No.	Enforcement Division	No.of. cases authorised for audit by CCT	No. of cases Audited	Revenue detected	Revenue collected at the instance of Audit	ITC Suggested for Reversal	Balance amount to be Collected
1	2	2	3	4	5	6	7
1	Chennai-I	670	170	459.61	5.78	65.48	388.35
2	Chennai-II	697	250	589.12	14.27	75.36	499.49
3	Trichy	775	102	87.50	7.77	11.10	68.63
4	Madurai	475	215	30.88	5.95	4.82	20.11
5	Tirunelveli	442	144	23.10	2.74	0.30	20.06
6	Coimbatore	670	67	30.27	3.13	23.74	3.40
7	Salem	627	88	38.00	1.89	0.67	35.44
8	Vellore	581	199	26.59	3.89	7.04	15.66
Total		4937	1235	1285.07	45.42	188.51	1051.14

45.DETAILS OF SURPRISE INSPECTION DONE BY THE ENFORCEMENT WING - 2014-2015

Rs.in Crores

Sl. No.	Enforcement Division	No.of. cases Inspected	No. of proposals evolved upto the month	Revenue detected (Tax +Penalty)	Revenue collected	Balance amount to be collected	ITC suggested for reversal
1	2	3	4	5	6	7	8
1	Chennai - I	314	228	605.28	14.39	38.84	552.05
2	Chennai - II	215	221	395.22	11.44	343.37	40.41
3	Trichy	233	233	473.79	5.75	458.48	9.56
4	Madurai	196	214	101.81	4.23	96.76	0.81
5	Tirunelveli	292	387	627.63	10.70	612.18	4.75
6	Coimbatore	124	121	288.58	11.51	267.07	9.99
7	Salem	151	115	165.30	3.59	103.96	57.75
8	Vellore	63	134	36.60	1.79	28.84	5.96
Total		1588	1653	2694.21	63.40	1949.53	681.28

46.PERFORMANCE OF GOODS MOVEMENT CHECKED AT THE CHECKPOST

Rs.in lakhs

Sl. No.	Enforcement Division	Total No. of Vehicles Checked		No. of offences Booked		Compounding Fees Collected		Advance Tax Collected		Total Amount Collected	
		2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015
1	2	3	4	5	6	7	8	9	10	11	12
1	Chennai - I	285863	365590	1462	1528	1.11	2.01	8.83	11.41	9.94	13.41
2	Chennai - II	62756	82009	1441	778	0.73	1.23	5.23	2.17	5.96	3.40
3	Trichy	26562	38527	301	490	0.09	0.15	0.37	4.14	0.46	4.29
4	Madurai	45521	47000	1573	1380	0.02	0.21	0.03	0.08	0.05	0.30
5	Tirunelveli	278753	357393	467	563	0.11	0.38	0.59	1.07	0.70	1.46
6	Coimbatore	862201	1167120	4449	4839	2.63	3.58	2.83	17.15	5.46	20.74
7	Salem	905655	1001579	3656	3271	3.02	2.98	5.30	14.42	8.32	17.39
8	Vellore	235807	269148	996	1444	2.29	1.91	4.38	3.09	6.67	5.00
Total		2703118	3328366	14345	14293	10.00	12.45	27.56	53.53	37.56	65.98

47.LORRY CHECK BY THE ROVING SQUADS 2014-2015

Rs.in lakhs

Sl. No.	Enforcement Division	Total No. of Vehicles Checked		No. of offences Booked		Compounding Fees Collected		Advance Tax Collected		Total Amount Collected	
		2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015
1	2	3	4	5	6	7	8	9	10	11	12
1	Chennai - I	106319	190276	4542	6212	5.45	13.97	8.65	27.82	14.10	41.79
2	Chennai - II	123432	124837	11006	8907	8.62	9.26	5.92	13.18	14.53	22.44
3	Trichy	24672	40374	2480	3487	0.95	1.70	4.43	7.33	5.38	9.03
4	Madurai	34174	47368	6767	6927	2.98	3.38	0.71	1.95	3.68	5.33
5	Tirunelveli	41117	109738	3466	3442	1.74	2.69	4.82	28.20	6.56	30.90
6	Coimbatore	100745	143837	3366	4395	6.45	11.57	4.79	15.40	11.25	26.96
7	Salem	42339	54334	2237	2805	3.50	5.02	6.51	8.38	10.01	13.40
8	Vellore	25959	36714	1695	1775	2.24	2.77	1.43	3.28	3.67	6.05
Total		498757	747478	35559	37950	31.93	50.35	37.26	105.54	69.18	155.90

48. SALES TAX / VAT REVENUE OF SELECTED STATES

Rs.in Crores

Sl.No.	State	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	G.R
1	2	3	4	5	6	7	8
1	Maharastra	47302.14	56708.43	65083.25	69655.91	75663.10	8.62
2	Andhra Pradesh	32880.10	36742.76	42795.00	50453.93	54432.15	7.88
3	Tamil Nadu	31116.58	39544.74	47884.25	56851.87	60314.61	6.09
4	Gujarat	27281.13	31172.91	42053.16	44241.84	47088.00	6.43
5	Karnataka	23721.81	28784.56	33303.96	36773.00	42819.67	16.44
6	Kerala	16155.95	19303.38	22885.28	25369.52	27852.95	9.79

**49.DIVISION-WISE NO. OF CT DISTRICTS/ ZONES
and ASSESSMENT CIRCLES - 2014-2015**

Sl.No.	Division	No. of CT Districts / Zones	No. of Assesment Circles
1	2	3	4
1	LTU	4	4
2	Chennai(N)	3	25
3	Chennai(S)	3	25
4	Chennai(E)	3	25
5	Chennai(C)	3	25
6	Trichy	5	41
7	Vellore	4	30
8	Madurai	4	38
9	Tirunelveli	5	33
10	Coimbatore	6	47
11	Salem	4	41
Total		44	334

50. CHECKPOSTS DETAILS

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

(ctd...2)

50. CHECKPOSTS DETAILS

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

51-1. TERRITORIAL JURISDICTION.

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

(ctd...2)

51-2.TERRITORIAL JURISDICTION

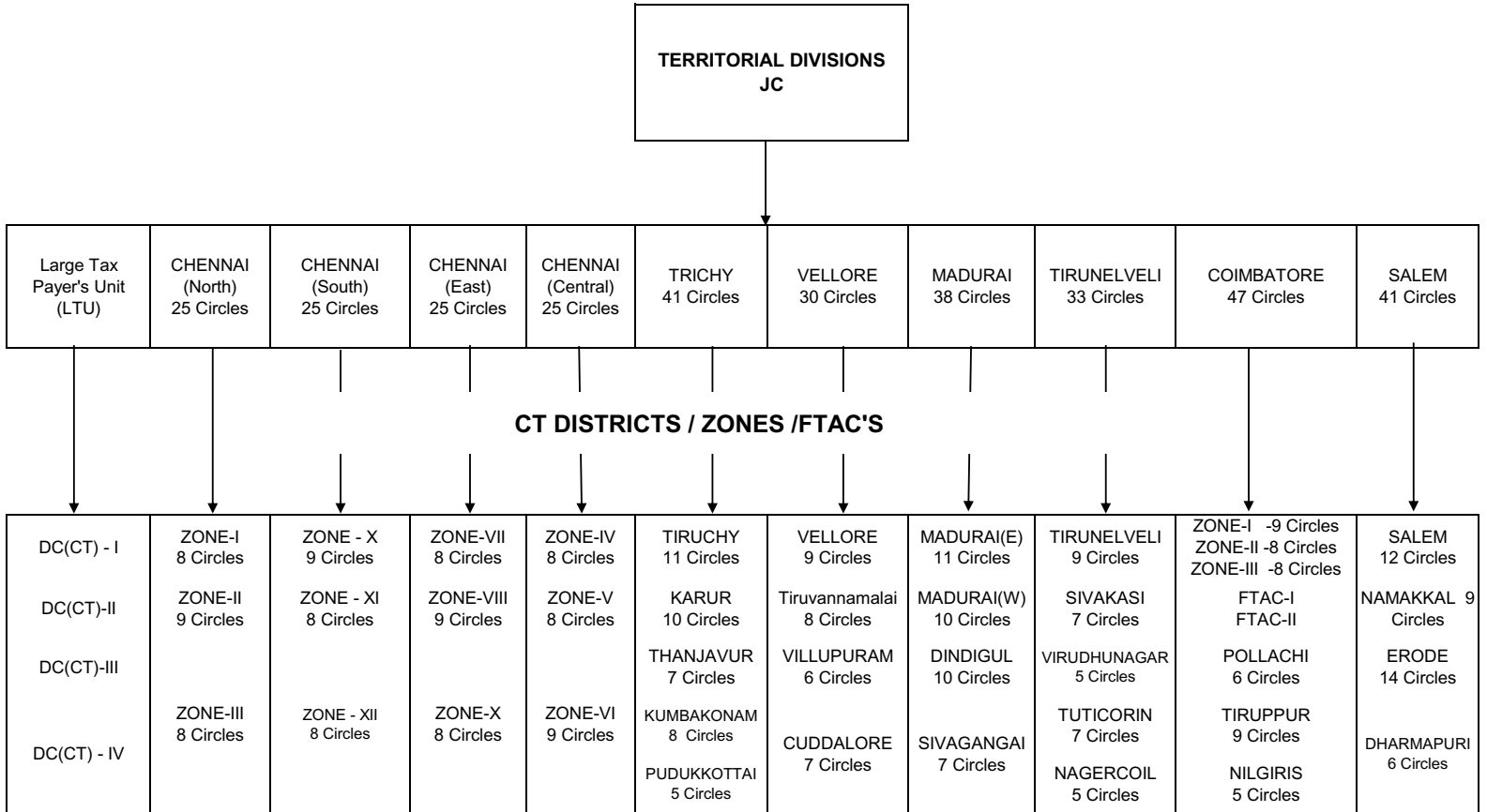
Sl. No	DIVISION : TRICHY		NO.OF CT DISTRICTS : 5 NO. OF ASSESSMENT CIRCLES:41			
6	Assessment Circles	Trichy	Karur	Thanjavur	Kumbakonam	Pudukkottai
		Gandhi Market	Karur(North)	Thanjavur - I	Kumbakonam - I	Pudukkottai – I
		Rockfort	Karur(South)	Thanjavur - II	Kumbakonam - II	Pudukkottai – II
		Singarathoppu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

(ctd...3)

51-3.TERRITORIAL JURISDICTION

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

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

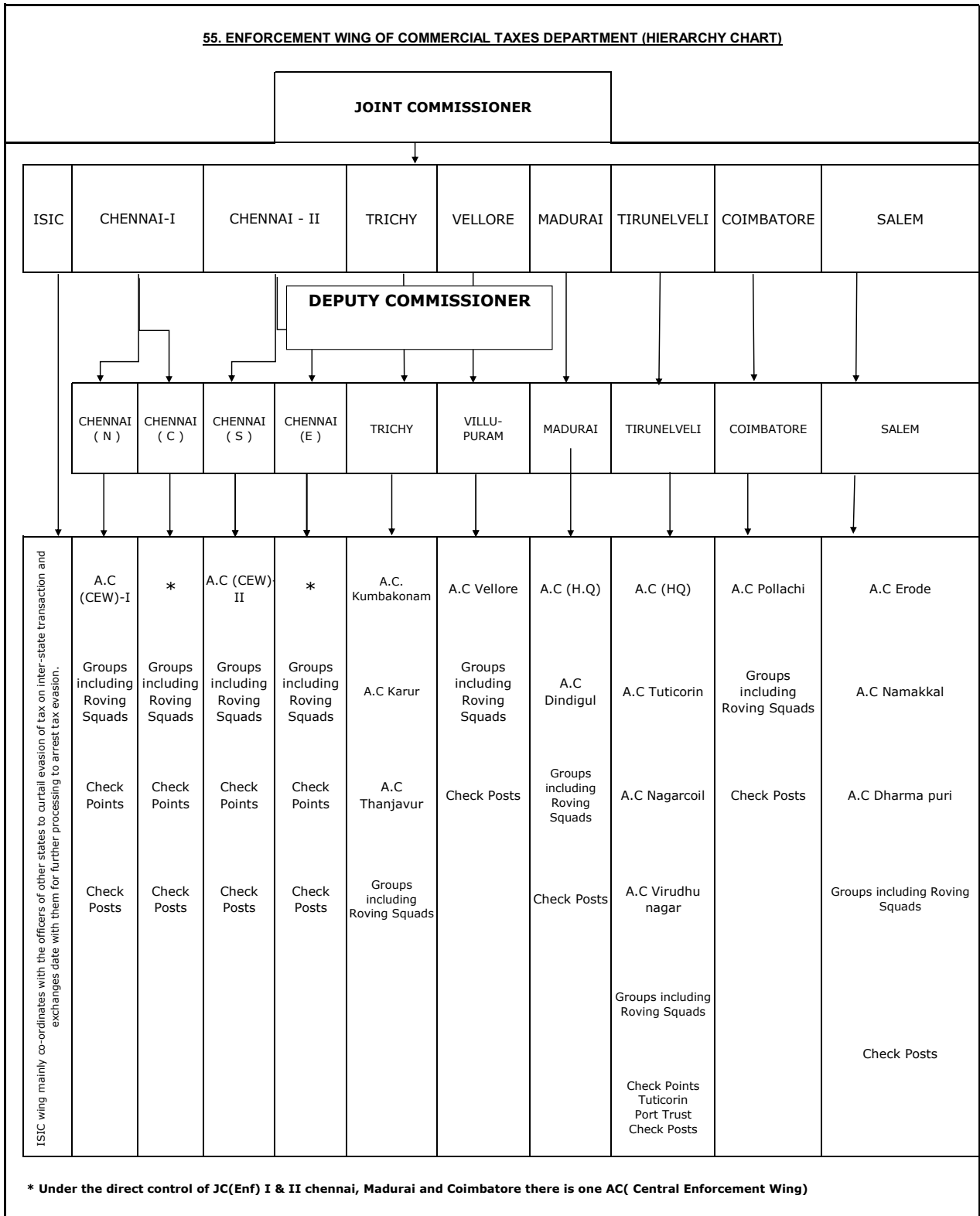


Sl. No.	53.TERRITORIAL DIVISIONS OF COMMERCIAL TAXES DEPARTMENT										
1	2	3	4	5	6	7	8	9	10	11	12
I	DIVISIONS										
	Large Tax Payer's Unit	CHENNAI (North)	CHENNAI (South)	CHENNAI (East)	CHENNAI (Central)	TRICHY	VELLORE	MADURAI	TIRUNELVELI	COIMBATORE	SALEM
II	CT DISTRICTS / ZONES / FTACs										
	DC (LTU) - I	ZONE-I	ZONE-X	ZONE-VII	ZONE-IV	TIRUCHY	VELLORE	MADURAI (E)	TIRUNELVELI	ZONE-I, ZONE-II, ZONE-III	SALEM
	DC (LTU) - II	ZONE-II	ZONE-XI	ZONE-VIII	ZONE-V	KARUR	TIRUVANNA-MALAI	MADURAI (W)	SIVAKASI	FTAC-I FTAC-II	NAMAKKAL
	DC (LTU) -III	ZONE-III	ZONE-XII	ZONE-IX	ZONE-VI	THANJAVUR	VILLUPURAM	DINDIGUL	VIRUDHU-NAGAR	POLLACHI	ERODE
	DC (LTU) - IV					KUMBakonam	CUDDLALORE	SIVAGANGAI	TUTICORIN	TIRUPPUR	DHARMA-PURI
		PUDUKKOTTAI	NAGERCOIL	NILGIRIS							

54. JURISDICTION OF ENFORCEMENT WINGS.

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

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



56.ENFORCEMENT WING OF COMMERCIAL TAXES DEPARTMENT

1	2	3	4	5	6	7	8	9	10
ENFORCEMENT DIVISIONS									
CHENNAI-I	CHENNAI - II		TRICHY	VELLORE	MADURAI	TIRUNELVELI	COIMBATORE	SALEM	

CT TERRITORIAL DIVISIONS

CHENNAI (N)	CHENNAI (C)	CHENNAI (E)	CHENNAI (S)	TRICHY	VELLORE	MADURAI	TIRUNELVELI	COIMBATORE	SALEM
5									
Zone-I	Zone-IV	Zone-VII	Zone-X	Trichy (Town)	Vellore	Madurai (E)	Tirunelvelil	Zones - I to III	Salem
Zone-II	Zone-V	Zone-VIII	Zone-XI	Karur	Thiruvannamalai	Madurai (W)	Tuticorin	Pollachi	Dharmapuri
Zone-III	Zone-VI	Zone-IX	Zone-XII	Thanjavur	Villupuram	Dindugul	Nagercoil	Tirupur	Erode
				Kumba-konam	Cuddalore	Sivagangai	Virudunagar	The Nilgiris	Namakkal
				Pudukottai			Sivakasi	FTAC I and II	

57. JURISDICTION FOR APPEALS

Sl. No.	Head Quarters	Designation / Constitution	Jurisdiction (Assessment Circles unless otherwise specified)
1	2	3	4
1	Kuralagam Annexe, Chennai-600108	Appellate Deputy Commissioner, Chennai (North)	Chennai (North) Division
2	- do -	Appellate Deputy Commissioner, Chennai (Central)	Chennai (Central) Division
3	C.T.Buildings, Collectorate Compound, Kancheepuram - 631501	Appellate Deputy Commissioner, Chennai (South)	Chennai (South) Division
4	Kuralagam Annexe, Chennai-600108	Appellate Deputy Commissioner, Chennai (East)	Chennai (East) Division
5	4, Fort Round Rd, Vellore, 632 001.	Appellate Deputy Commissioner (CT) , Vellore	All Assessment circles in Vellore and Tiruvannamalai C.T.Districts.
6	C.T.Buildings,Sub-Jail Road, Manjakuppam, Cuddalore-607001	Appellate Deputy Commissioner (CT), Cuddalore.	All Assessment circles in Cuddalore and Villupuram C.T.Districts, Sirkali, Mayiladuthurai - I & II and Nannilam in Kumbakonam C.T.District.
7	Collectorate Compound, Contonment, Tiruchirapalli	Appellate Deputy Commissioner (CT), Trichirapalli.	All Assessment circles in Trichy and Karur C.T.Districts.
8	20 / 3, Sachidananda 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.
9	C.T.Buildings, Dr.S.V.K.S.Thangaraj Salai, Madurai-625 020	Appellate Deputy Commissioner (CT), Madurai (North).	Melakopuram street, Vengalakadai street, Thallakulam, Chokkikulam, Tamil sangam Circle, Nethaji circle, Melur, Dindigul I-V, Palani I & II, Dindigul Rural, Nilakottai, Kodaikanal and Assistant Commr.(Enft) Madurai.
10	C.T.Buildings, Dr.S.V.K.S.Thangaraj Salai, Madurai-625 020.	Appellate Deputy Commissioner (CT), Madurai (South).	Melaveliveedhi, Kamararaj 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.
11	C.T.Buildings, Madurai Road, Virudhunagar. 626 001.	Appellate Deputy Commissioner (CT), Virudhunagar.	Virudhunagar I to III, Srivilliputhur, Sattur, Aruppukottai, Karaikudi, Thirupathur, Sivagangai, Devakottai, Paramakudi, Ramnad, Mudukulathur, Sivakasi Town I & II, Sivakasi Rural I & II, Rajapalayam.
12	C.T.Buildings, Ist Floor, Reserve Line Road, Palayamkottai, Tirunelveli-627002.	Appellate Deputy Commissioner (CT), Tirunelveli	All Assessment circles in Tirunelveli, Kanniyakumari and Tuticorin C.T.Districts.

(ctd..2)

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

Note

* 1. Chairman - In the cadre of District Judge.

2. Second Member - An Officer of the Indian Revenue Service (or) in the cadre of Assistant Commr. of Income - 3. Departmental Member(Main Bench) - In the cadre of Additional Commissioner (CT)

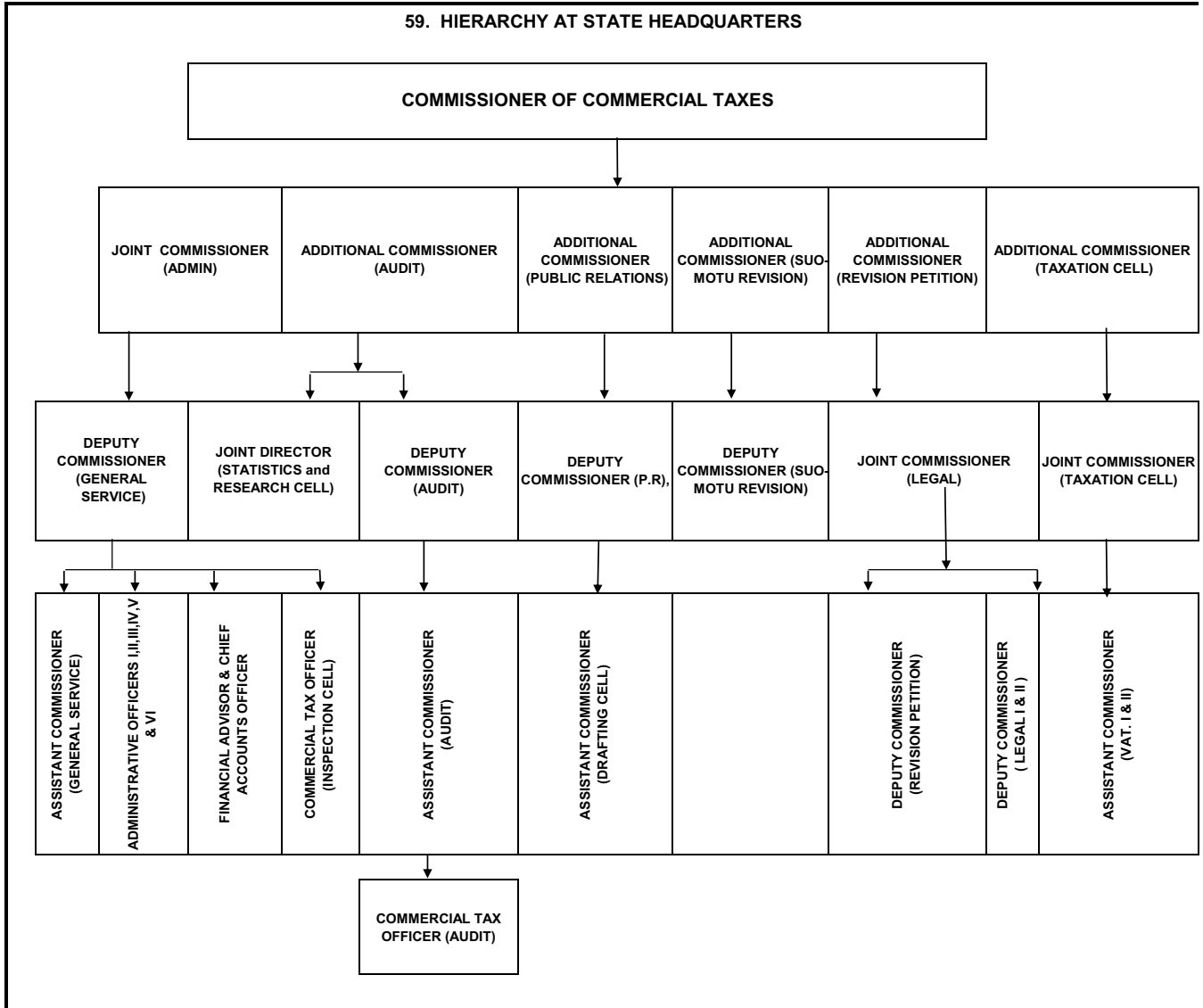
** 1. Addl. Departmental Member (Addl.Bench) - In the rank of Joint Commissioner (CT), 2. Addl. Judicial Member - In the rank of Sub – Judge.1.

58. TRAINING BY CT STAFF TRAINING INSTITUTE

(In Numbers)

Sl.No	CATEGORY	CHENNAI		VELLORE		MADURAI		TIRUNELVELI		SALEM		COIMBATORE		TRICHY		TOTAL	
		2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Deputy Commissioners (CT)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Asst.Commissioners (CT)	24	63	0	15	11	22	0	12	0	23	17	17	0	13	52	165
3	Commercial Tax Officer	6	43	0	23	0	43	0	29	0	48	34	34	0	42	40	262
4	Deputy Commercial Tax Officers	116	106	0	44	14	33	0	65	0	95	34	34	0	59	164	436
5	Assistant Commercial Tax Officers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Ministerial Staff	0	Assistant - 111. Junior Assistant- 56	0	0	0	0	0	0	0	0	75	133	0	0	75	300
7	Others	3	0	0	0	0	0	0	0	0	365	0	0	0	0	3	365
	Total	149	379	0	82	25	98	0	106	0	531	160	218	0	114	334	1528

59. HIERARCHY AT STATE HEADQUARTERS



60. PAY SCALES OF OFFICERS and STAFF AS ON 31.03.2015

Sl.No	Name of the Post	Scale of Pay (Rs.)	Grade Pay	Pay Band	sanctioned Strength	Actual strength
1	2	3	4	5	6	7
	<u>OFFICERS</u>					
1	Commissioner of Commercial Taxes	I.A.S. Cadre			1	1
2	Joint Commissioner (Admn)	I.A.S. Cadre			1	1
3	Joint Commissioner (CT)	I.A.S. Cadre			4	4
4	Additional Commissioner (CT)	37400 - 67000	8800	P.B - 4	7	7
5	Joint Commissioner (CT)	15600 - 39100	7600	P.B - 3	29	25
6	Joint Director of Statistics	15600 - 39100	7600	P.B - 3	1	1
7	Deputy Commissioner (GS)	15600 - 39100	7600	P.B - 3	1	1
8	Financial Advisor and CAO	15600 - 39100	7600	P.B - 3	1	1
9	Legal Officer	15600 - 39100	7600	P.B - 3	1	0
10	Deputy Commissioner (CT)	15600 - 39100	6600	P.B - 3	98	54
11	Assistant Commissioner (GS)	15600 - 39100	6600	P.B - 3	1	1
12	System Analyst	15600 - 39100	6600	P.B - 3	3	2
13	Assistant Director of Statistics/ Lecturer	15600 - 39100	5400	P.B - 3	1	1
14	Programmer	15600 - 39100	5400	P.B - 3	2	1
15	Administrative Officer	15600 - 39100	5400	P.B - 3	6	2
16	Public Relations Officer	15600 - 39100	5400	P.B - 3	1	1
17	Assistant Commissioner (C.T)	15600 - 39100	5400	P.B - 3	354	314
18	Commercial Tax Officer	9300 - 34800	5100	P.B - 2	684	670
19	Statistical Officer	9300 - 34800	5100	P.B - 2	1	1
20	Junior Research Officer	9300 - 34800	5100	P.B - 2	10	10
21	TNMS /Superintendent	9300 - 34800	4800	P.B - 2	32	31
22	Deputy Commercial Tax Officer	9300 - 34800	4800	P.B - 2	1334	868
23	Statistical Inspector	9300 - 34800	4800	P.B - 2	36	24
24	Deputy Programmer	9300 - 34800	4600	P.B - 2	4	4

(ctd..2)

Sl.No	Name of the Post	Scale of Pay (Rs.)	Grade Pay	Pay Band	sanctioned Strength	Actual strength
1	2	3	4	5	6	7
25	Assistant Programmer	9300 - 34800	4400	P.B - 2	18	16
26	Stenographer - Grade I	9300 - 34800	4300	P.B - 2	1	0
27	Steno grapher - Grade II	9300 - 34800	4200	P.B - 2	7	2
28	Service Engineer	5200 - 20200	2800	P.B - 1	1	1
29	Junior Draughtsman	5200 - 20200	2800	P.B - 1	1	0
30	Assistant / Sales Tax Collection Inspector / Gujarathi Assistant / System Assistant	5200 - 20200	2800	P.B - 1	2524	1629
31	Stenographer - Grade III	5200 - 20200	2800	P.B - 1	127	112
32	Assistant Statistical Investigator	5200 - 20200	2800	P.B - 1	2	2
33	Junior Assistant	5200 - 20200	2400	P.B - 1	1443	885
34	Typist	5200 - 20200	2400	P.B - 1	652	336
35	Driver	5200 - 20200	2400	P.B - 1	234	182
36	Telephone Operator (Junior Assistant)	5200 - 20200	2000	P.B - 1	1	0
37	Service Assistant	5200 - 20200	1900	P.B - 1	2	0
38	Telephone Operator (RC)	4800 - 10000	1400	P.B - 1A	4	0
39	Record Clerk	4800 - 10000	1400	P.B - 1A	706	405
40	Lift Operator	4800 - 10000	1400	P.B - 1A	11	3
41	Office Assistant	4800 - 10000	1300	P.B - 1A	1294	676
42	Duffedar	4800 - 10000	1300	P.B - 1A	2	2
43	Gardener	4800 - 10000	1300	P.B - 1A	1	0
44	Masalchi / Watchman /Watchman cum-Sweeper/Guard/Water Carrier	4800 - 10000	1300	P.B - 1A	81	61
45	Load Man	4800 - 10000	1300	P.B - 1A	10	6
GRAND TOTAL					9735	6343
