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COMMERCIAL TAXES DEPARTMENT

SELECTED INDICATORS

2013-2014

Statistics and Research Cell

**O/o The Principal Secretary / Commissioner of
Commercial Taxes Department**

Chennai-600 005

TABLE - I
NUMBER OF REGISTERED DEALERS

2013-14

Division	TNVAT			CST		
	Dealers filing monthly Returns	Dealers filing Annual Returns	Total Regd. Dealers	Dealers filing monthly Returns	Monthly Returns not due	Total Regd. Dealers
1	2	3	4	5	6	7
LTU*	99	0	99	99	0	99
Chennai(N)	13835	1671	15506	6014	7871	13885
Chennai(S)	55427	33178	88605	14778	46486	61264
Chennai(E)	18133	5897	24030	5150	11662	16812
Chennai(C)	27877	11940	39817	8165	24133	32298
Trichy	29945	37692	67637	1524	25452	26976
Vellore	25025	39240	64265	1989	29554	31543
Madurai	36959	20773	57732	3798	23265	27063
Tirunelveli	33695	31168	64863	5545	22917	28462
Coimbatore	81879	26835	108714	21154	75257	96411
Salem	49306	53668	102974	6909	57357	64266
Total	372180	262062	634242	75125	323954	399079

* Formed on 01.04.2011

2012-13

Division	TNVAT			CST		
	Dealers filing monthly Returns	Dealers filing Annual Returns	Total Regd. Dealers	Dealers filing monthly Returns	Monthly Returns not due	Total Regd. Dealers
1	2	3	4	5	6	7
LTU*	100	0	100	100	0	100
Chennai(N)	13768	2532	16300	12573	1551	14124
Chennai(S)	62416	35520	97936	46144	20552	66696
Chennai(E)	16758	8401	25159	13788	6197	19985
Chennai(C)	26987	14055	41042	22402	10585	32987
Trichy	23400	49425	72825	11641	17513	29154
Vellore	19814	49289	69103	10502	22482	32984
Madurai	30770	28378	59148	17463	10954	28417
Tirunelveli	27235	38158	65393	18596	19835	38431
Coimbatore	73058	38434	111492	64898	31017	95915
Salem	34464	70652	105116	24193	40141	64334
Total	328770	334844	663614	242300	180827	423127

* Formed on 01.04.2011

TABLE – II
ACT-WISE AND DIVISION-WISE REVENUE

2013-14

(Rs.in Crores)

Division	TNVAT	CST	Entry Tax	TNGST	Luxury Tax	Entertainment Tax	Betting Tax	TDS/ Enft.	Total
1	2	3	4	5	6	7	8	9	10
LTU*	32023.52	1001.67	419.99	76.74	0.00	0.00	0.00	0.00	33521.92
Chennai(N)	599.24	64.56	4.70	1.16	0.91	0.00	0.00	0.00	670.57
Chennai(S)	4817.83	537.04	201.13	19.47	95.44	15.04	5.00	0.00	5690.95
Chennai(E)	1747.46	212.39	55.68	5.66	40.36	23.17	0.00	0.00	2084.72
Chennai(C)	3033.95	308.30	201.71	11.22	69.47	9.98	0.00	0.00	3634.63
Trichy	1814.38	265.38	97.65	15.48	15.41	1.51	0.00	0.00	2209.81
Vellore	1076.52	28.56	104.57	1.68	6.50	0.56	0.00	0.00	1218.39
Madurai	700.93	65.22	170.82	4.60	20.38	1.59	0.00	0.00	963.54
Tirunelveli	1081.84	124.96	100.51	35.77	7.83	0.62	0.00	0.00	1351.53
Coimbatore	2601.83	304.63	348.31	23.39	34.44	13.30	0.20	0.00	3326.10
Salem	1458.28	203.36	194.49	23.22	8.77	2.40	0.00	0.00	1890.52
Sub-Total	50955.78	3116.07	1899.56	218.39	299.51	68.17	5.20	0.00	56562.68
TDS								272.34	272.34
Enft.Collection								16.85	16.85
Gross Revenue	50955.78	3116.07	1899.56	218.39	299.51	68.17	5.20	289.19	56851.87
Refund(-)									738.30
Cheques to be realised(-)									392.09
Net Revenue									55721.48

* Formed on 01.04.2011

2012-13

(Rs.in Crores)

Division	TNVAT	CST	Entry Tax	TNGST	Luxury Tax	Entertainment Tax	Betting Tax	TDS/ Enft.	Total
1	2	3	4	5	6	7	8	9	10
LTU*	24053.91	1014.09	674.44	91.68	0.00	0.00	0.00	0.00	25834.12
Chennai(N)	593.36	66.96	5.25	10.10	1.06	0.00	0.00	0.00	676.73
Chennai(S)	4252.53	457.14	206.74	18.82	84.48	12.97	5.39	0.00	5038.07
Chennai(E)	1709.72	207.01	77.05	8.09	44.84	25.12	0.00	0.00	2071.83
Chennai(C)	2943.79	279.58	215.34	16.75	74.17	10.73	0.00	0.00	3540.36
Trichy	1799.70	263.82	98.50	13.48	14.09	2.28	0.00	0.00	2191.87
Vellore	978.55	24.59	110.46	1.80	6.10	0.71	0.00	0.00	1122.21
Madurai	652.94	58.74	151.35	7.86	18.22	1.56	0.00	0.00	890.67
Tirunelveli	1030.51	110.05	118.86	36.23	6.88	0.85	0.00	0.00	1303.38
Coimbatore	2416.48	256.06	419.17	31.67	32.07	12.79	0.19	0.00	3168.43
Salem	1330.95	165.80	238.70	24.04	8.23	3.43	0.00	0.00	1771.15
Sub-Total	41762.44	2903.84	2315.86	260.52	290.14	70.44	5.58	0.00	47608.82
TDS								260.76	260.76
Enft.Collection								14.67	14.67
Gross Revenue	41762.44	2903.84	2315.86	260.52	290.14	70.44	5.58	275.43	47884.25
Refund(-)									944.96
Cheques to be realised(-)									305.29
Net Revenue									46634.00

* Formed on 01.04.2011

**TABLE - III
ACT-WISE REVENUE**

(Rs.in Crores)

Act	Revenue Collection		Growth Rate (in %)
	2012-13	2013-14	
1	2	3	4
1.VAT			
VAT Goods	21027.51	22159.56	5.4
NON- VATGoods	20638.71	28659.56	38.9
VAT Others	96.22	136.66	42.0
VAT Sub Total	41762.44	50955.78	22.0
2.Central Sales Tax	2903.84	3116.07	7.3
3.Entry Tax			
Entry Tax on Goods	0.65	0.00	-100.0
Entry Tax on Vehicles	2315.21	1899.56	-18.0
Entry Tax Total	2315.86	1899.56	-18.0
4. TNGST			
Sales Tax under TNGST	249.15	206.42	-17.2
Additional sales Tax	2.06	2.32	12.6
Surcharge	5.02	8.32	65.7
Additional Surcharge	0.02	0.15	0.0
Others	4.26	1.16	-72.8
Surcharge u/s 3(1)	0.01	0.02	100.0
Resale	0.00	0.00	0.0
TNGST Sub Total	260.52	218.39	-16.2
5.Luxury Tax	290.14	299.51	3.2
6.Entertainment Tax	70.44	68.17	-3.2
7.Betting Tax	5.58	5.20	-6.8
8.TDS	260.76	272.34	4.4
9.Enft. Collection	14.67	16.85	14.9
Gross Revenue	47884.25	56851.87	18.7
Refund(-)	944.96	738.30	
Cheques to be realised(-)	305.29	392.09	
Net Revenue	46634.0	55721.48	19.5

**TABLE – IV
YEAR-WISE REVENUE**

(Rs.in Crores)

Year	Gross Revenue Collection	Growth Rate (in%)	Net Revenue Collection	Growth Rate (in%)
1	2	3	4	5
2003-04	11757.00	15.3	-	-
2004-05	13908.00	18.3	-	-
2005-06	16615.00	19.5	-	-
2006-07	19217.00	15.7	-	-
2007-08	19952.00	3.8	19738.00	-
2008-09	22570.00	13.1	21918.00	11.0
2009-10	24819.00	10.0	24029.00	9.6
2010-11	31117.00	25.4	30491.00	26.9
2011-12	39545.00	27.1	38721.00	27.0
2012-13	47884.25	21.1	46634.00	20.4
2013-14	56851.87	18.7	55721.48	19.5

**TABLE – V
MONTH-WISE REVENUE**

(Rs.in Crores)

MONTH	Revenue Collection		Growth Rate (in%)
	2012-13	2013-14	
1	2	3	4
April	3816.85	3707.17	3.0
May	3716.17	3990.43	-6.9
June	3886.51	4202.52	-7.5
July	3904.28	4108.52	-5.0
August	3944.57	4108.33	-4.0
September	3873.36	4112.46	-5.8
October	4006.73	4032.94	-0.6
November	3978.54	4054.73	-1.9
December	3799.75	8181.22	-53.6
January	3918.04	4520.55	-13.3
February	4072.72	4584.84	-11.2
March	4966.73	4804.20	3.4
Gross Revenue	47884.25	56851.87	-15.8
Refund(-)	944.96	738.30	
Cheques to be realised(-)	305.29	392.09	
Net Revenue	46634.00	55721.48	19.5

**TABLE-VI
DIVISION-WISE REVENUE**

(Rs. in Crores)

Division	Revenue Collection		G.R (%)
	2012-13	2013-14	
1	2	3	4
LTU*	25834.12	33521.92	29.76
Chennai (N)	676.73	670.57	-0.91
Chennai (S)	5038.07	5690.95	12.96
Chennai (E)	2071.83	2084.72	0.62
Chennai (C)	3540.36	3634.63	2.66
Trichy	2191.87	2209.81	0.82
Vellore	1122.21	1218.39	8.57
Madurai	890.67	963.54	8.18
Thirunelveli	1303.38	1351.53	3.69
Coimbatore	3168.43	3326.10	4.98
Salem	1771.15	1890.52	6.74
TDS Chennai(E)	163.74	160.46	-2.00
TDS -A.G.	97.02	111.88	15.32
Enforcement	14.67	16.85	14.86
Gross Revenue	47884.25	56851.87	18.73
Refund(-)	944.96	738.30	
Cheques to be realised(-)	305.29	392.09	
Net Revenue	46634.00	55721.48	19.49

* Formed on 01.04.2011

**TABLE-VII
NUMBER OF CT DISTRICTS/ZONES AND
ASSESSMENT CIRCLES**

Division	No. of CT Districts / Zones	No. of Assesment Circles
1	2	3
LTU*	4	4
Chennai(N)	3	21
Chennai(S)	3	25
Chennai(E)	3	22
Chennai(C)	3	21
Trichy	5	41
Vellore	4	30
Madurai	4	38
Tirunelveli	5	33
Coimbatore	6	47
Salem	4	41
Total	44	323

* Formed on 01.04.2011

**TABLE - VIII
DETAILS OF SURPRISE INSPECTION DONE BY ENFORCEMENT WING 2013-**
(Rs.in Crores)

Name of the Enforcement Division:	No.of cases Inspected	No.of cases in which defects noticed	Revenue detected (Tax+ Penalty)	Revenue collected	ITC suggested for reversal
1	2	3	4	5	6
Chennai-I	231	206	1680.58	8.63	730.52
Chennai-II	243	243	483.79	17.70	207.01
Trichy	240	239	16.55	2.77	5.53
Madurai	117	117	23.56	8.05	0.71
Tirunelveli	389	321	8.08	5.96	0.15
Coimbatore	110	107	105.93	5.36	2.87
Salem	127	118	16.46	4.07	0.62
Vellore	292	285	97.92	6.25	10.58
Total	1749	1636	2432.87	58.79	957.99

TABLE - IX
DETAILS OF FIELD AUDIT DONE BY ENFORCEMENT WING 2013-14

(Rs.in Crores)

Name of the 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
1	2	3	4	5	6
Chennai-I	219	163	355.22	7.09	52.59
Chennai-II	336	209	1493.98	7.99	254.02
Trichy	53	53	467.13	2.75	54.39
Madurai	60	59	15.40	2.67	2.98
Tirunelveli	65	60	10.32	2.42	2.74
Coimbatore	318	133	164.45	5.55	50.30
Salem	77	72	114.34	2.61	4.90
Vellore	81	80	34.97	2.07	7.86
Total	1209	829	2655.81	33.15	429.58

TABLE-X
RECEIPTS AND EXPENDITURE OF COMMERCIAL TAXES DEPARTMENT

(Rs.in Crores)

CATEGORY	2012-13	2013-14
1	2	3
Receipts(Net Revenue)	46634.00	55722.00
Expenditure	209.00	239.00
% of Expenditure to Receipts	0.45	0.43

TABLE - XI
TRAINING BY CT STAFF TRAINING INSTITUTE

CATEGORY	NUMBER TRAINED	
	2012-13	2013-14
1	2	3
Deputy.Commissioners (CT)	0	0
Assistant Commissioners (CT)	0	24
Commercial Tax Officer	0	6
Deputy Commercial Tax Officers	95	116
Assistant Commercial Tax Officers	0	0
Ministerial Staff	30	0
Others	92	3
Total	217	149

TABLE – XII
OFFICERS AND STAFF STRENGTH AS ON 31.03.2014

Sl.No.	Name of the Post	Sanctioned Strength	Actual Strength
1	2	3	4
1	Commissioner of Commercial Taxes	1	1
2	Joint Commissioner (Admn)	1	1
3	Additional Commissioner (CT)	7	7
4	Joint Commissioner (CT)	32	22
5	Joint Director of Statistics	1	1
6	Deputy Commissioner (GS)	1	1
7	Financial Advisor and CAO	1	1
8	Legal Officer	1	0
9	Deputy Commissioner (CT)	100	61
10	Assistant Commissioner (GS)	1	1
11	System Analyst	3	2
12	Assistant Director of Statistics/ Lecturer	1	1
13	Programmer	2	1
14	Administrative Officer	6	2
15	Public Relations Officer	1	1
16	Assistant Commissioner (C.T)	352	282
17	Commercial Tax Officer	684	447
18	TNMS /Superintendent	31	30
19	Deputy Commercial Tax Officer	1334	1061
20	Deputy Programmer	4	4
21	Statistical Officer	1	1
22	Junior Research Officer	10	10
23	Assistant Programmer	18	16
24	Statistical Inspector	36	33
25	Stenographer - Grade I	1	0
26	Steno grapher - Grade II	7	2
27	Service Engineer	1	1
28	Junior Draughtsman	1	1
29	Assistant / Sales Tax Collection Inspector / Gujarathi	2524	1512
30	Stenographer - Grade III	127	105
31	Assistant Statistical Investigator	2	2
32	Junior Assistant	1443	864
33	Typist	652	320
34	Driver	234	179
35	Telephone Operator (Junior Assistant)	1	0
36	Service Assistant	2	0
37	Telephone Operator (RC)	4	0
38	Record Clerk	706	517
39	Lift Operator	11	3
40	Office Assistant	1294	715
41	Duffedar	2	2
42	Gardener	1	0
43	Masalchi / Watchman /Watchman cum-Sweeper/Guard/Water Carrier	81	52
44	Load Man	10	6
	Total	9733	6268