Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

TAMIL NADU SALES TAX (SETTLEMENT OF ARREARS) RULES, 2008.

[G.O. Ms. No. 102, Commercial Taxes and Registration (D-1), 31st October 2008, அடுத்துடன் பதிலாக்கு தருகை 2008.]

No. SRO A-43(b)/2008.

In exercise of the powers conferred by sub-section (1) of Section 15 of the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008 (Tamil Nadu Ordinance 7 of 2008), the Governor of Tamil Nadu hereby makes the following rules:—

RULES.

1. (1) These rules may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2008.

2. They shall come into force on the 1st day of November, 2008.

3. In these Rules, unless the context otherwise requires,—
   (a) "Ordinance" means the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008;
   (b) "Form" means a form appended to these rules;
   (c) The words and expressions used in these rules and not defined but defined in the Ordinance, shall have the same meanings as defined in the Ordinance.

3. (1) An application made under sub-section (1) of Section 5 of the Ordinance shall be filed in Form-I. It shall be in duplicate and shall be accompanied by two copies of the assessment order.

   (2) The said application shall either be presented to the designated authority in person or sent to the said authority by post.

   (3) The designated authority, on receipt of the said application, shall acknowledge the receipt of the same in Form-II.

   (4) The designated authority shall also inform the assessing authority or appellate authority or revisional authority as the case may be, under the relevant Act, the fact of making the said application by the applicant in Form-III within seven days from the date of receipt of the said application.

DTP—III-1(a) Ex. (327)—1
(5) If the designated authority finds any defect or omission in the application, he shall return the application for rectification of the defect or for supplying the omission within ten days from the date of receipt of the said application.

(6) The designated authority may call for the records pertaining to assessment, appeal or other record, as it may consider necessary to verify the correctness of the particulars furnished in the said application.

4. The designated authority shall demand further amount payable by the applicant in Form-IV, if the amount paid by the applicant along with the application in Form-I falls short of not more than ten percent of the amount determined under sub-section (1) of Section 6 of the Ordinance.

5. (1) The Certificate of Settlement of arrears issued under sub-section (1) of Section 8 of the Ordinance shall be in Form-V. The designated authority shall serve the said Certificate on the applicant and also inform the fact of issue of the said Certificate to the assessing authority or appellate authority or revisional authority, as the case may be, within fifteen days from the date of its issue.

(2) The designated authority shall also inform the applicant and the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, the fact of passing the order under sub-section (2) of Section 8 of the Ordinance in Form-VI within seven days from the date of passing of the order.

6. The revocation of the Certificate of Settlement of arrears under sub-section (1) of Section 12 of the Ordinance shall be in Form-VII. The designated authority shall serve the order of revocation on the applicant, and also inform the fact of issue of the order of revocation in Form-VIII to the assessing authority or appellate authority or revisional authority, as the case may be, within fifteen days from the date of revocation of the said certificate.

7. The taxes or other amounts due under the Ordinance shall be paid—

(i) by remittance in cash into a Government Treasury or to the designated authority;

(ii) by means of a crossed cheque in favour of designated authority drawn on any one of the banks referred to in sub-s. Rule 1 (a) (iv) of Rule 10 of the Tamil Nadu Treasury Rules and situated within the city/town where the office of designated authority is situated; or

(iii) by means of a crossed demand draft or a bankers cheque drawn in favour of the designated authority.

Provided that the mode of payment by means of cheque shall not be applicable to the casual traders and to the dealers whose cheques got dishonoured for want of funds on more than one occasion.

FORM-IV
[See rule 3(1)]

APPLICATION

To

The Designated Authority,

................................................

................................................

Sir/Madam,

I hereby make an application under sub-section (1) of Section 5 of the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008.

I hereby furnish the following particulars:

1. Name of the applicant
   (in block letters)

2. Registration Number

3. Address
   Office........................................
   .............................................Telephone No.
   Residence....................................
   .............................................Telephone No.
4. Status of the applicant
   (State whether sole Proprietor, Partner,
    Director, Authorised Manager, Power of
    Attorney holder, etc.)

5. (i) Designation and address of the
    Assessing Officer who made the
    Assessment.

   (ii) Act under which the levy was made

   (iii) Assessment number and year

   (iv) Assessment number

   (v) Date of order of Officer

6. Details of each demand of tax, penalty or interest
   (other than the demands that arose as per returns)
   that was demanded up to the 31st day of March 2002
   in respect of which this application is filed—

   (i) Date of arising of demand

   (ii) Year to which demand relates

   (iii) Details of final assessment order or appeal / revision order giving rise to the demand

   (iv) State whether tax / additional sales tax / Surcharge / additional surcharge / Central Sales Tax / Penalty / Interest that arose in respect of any demand that was fully paid before 31-3-2002

   (v) Details of Demand and claimed settlement— Amount (Rupees)

   (a) Amount of demand at the time of arising of the demand

   (b) Part of the above demand admitted in the returns, if any (this part will not be waived under this Ordinance)

   (c) Interest till the date of receipt of application.

   (d) Total payment upto the date of application (excluding the amount paid for the purpose of settlement of the demand under this Ordinance)

   (e) Balance to be dealt with under this Ordinance [(a) - (b) + (c) - (d)]

   (f) Amount payable as per Section 7 of the Ordinance in respect of the balance in column(e)

   (g) Amount claimed to be waived under this Ordinance (e) - (f)

   (h) Details of payment of amount as per column(f)

   (vi) Details of any pending appeal / revision in respect of the above demand—

   (a) Designation and Address of Appellate / Revisional Authority:

   (b) Appeal / Revision reference No.:

   (c) Date of filing of appeal / revision:
DECLARATION

I, ...........................................................................................................................................................................(Name in Block Letters) son/daughter of
Thiru..........................................................................................................................................................................., solemnly declare that the information given in this application, statements and annexures accompanying it are correct and complete to the best of my knowledge and belief and amount of arrears and other particulars shown therein are truly stated and relate to the assessment year indicated in the application.

I further declare that I am making this application in my capacity as ..................(status) and that I am competent to make this application.

I also undertake to withdraw the application pending before any appellate/revisional authority at the time of making this application.

Place:

Date: ........................................................................................................................................................................

(Name and Signature of the Applicant)

Copy to: The Assessing Authority.

FORM-II

[See rule 3 (3)]

ACKNOWLEDGEMENT

To

........................................................................................................................................................................... Dealer

Received an application in Form-I under the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008 from Tvl ........................................................................................................................................................................ on

The details of the application are as below—

(1) Act under which the levy was made

(2) Assessment number and year

(3) Designation of the officer against whose order, application is made

(4) Date of order of the officer

(5) Amount of arrears (in Rupees)—

<table>
<thead>
<tr>
<th>Tax</th>
<th>Surcharge</th>
<th>Additional Surcharge</th>
<th>Additional Sales Tax</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
</table>

(Rs. in words)

Place:

Date: ........................................................................................................................................................................

(Name, Signature and Seal of the Designated Authority.)

Copy to

The Assessing Authority.
FORM-III

(See rule 3 (4))

INTIMATION OF APPLICATION FILED

To

The Appellate/Revisional Authority,

This is to inform that Tvl......................................................has filed an application in Form-I under the Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2008 at.................................on ........................................, to the designated authority. The details of the application are as below:—

(1) Act under which the levy was made : 

(2) Assessment number and year : 

(3) Designation of the officer against whose order, application is made : 

(4) Date of order of the officer : 

(5) Amount of arrears : 

2. The intimation is sent in accordance with sub-rule (4) of rule 3 of the said Rules.

Place:

Date:

Name, Signature and Seal of the
Designated Authority.

Copy to:

The Assessing Authority.

FORM-IV

(See rule 4)

DEMAND NOTICE

To

...........................................................(dealer)

Please take notice that you have filed an application under the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008 along with proof of payment for an amount of Rs. ........................................ (Rupees ........................................ only) (in words) for the year ending ..................... under the ........................... Act and that after deducting the amount of payment already made by you towards the tax/penalty/interest for that year, you have to pay a further sum of Rs. ............... (Rupees ........................................................ only) (in words). This balance of tax/penalty/interest shall be paid within 30 days from the date of receipt of this notice by remittance in cash into a Government Treasury or to the Designated authority or by means of a crossed cheque in favour of the Designated authority drawn on any one of the Banks referred to in subsidiary Rule 1 (a) (iv) of Rule 10 of the Tamil Nadu Treasury Rules and situated within the City/Town where the office of the Assessing Officer is situated or by means of crossed demand draft or bankers cheque drawn in favour of the Assessing Officer, failing which the application filed by you shall be rejected.

1 (i) Name of the Act :

(ii) Assessment number and year :

(iii) Assessment Circle :
2. | Tax | Surcharge | Additional Surcharge | Additional Sales Tax | Penalty | Interest |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Amount of arrears</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Amount determined under Section 6 of the Ordinance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>Amount paid upto the time of filing application</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td>Balance of arrears to be paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Place: 
Date: 

Name, Signature and Seal of the Designated authority.

To
The Applicant

Copy to: The Assessing Authority.

**FORM-V**

[See rule 5(1)]

**CERTIFICATE OF SETTLEMENT OF ARREARS**

Whereas ........................................... (Name and address of the applicant) (hereinafter referred to as applicant) had filed an application under sub-section (1) of Section 5 of the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2003.

And whereas the designated authority determined the amount of Rs. .............. (Rupees.........................only) (in words) payable by the applicant in accordance with the provisions of the Ordinance towards full and final Settlement of arrears as per details furnished below.

And whereas, the applicant has paid an amount of Rs.............. (Rupees......................... only) (in words) being the sum determined by the designated authority.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8 of the Ordinance, the Certificate of Settlement is issued to the said applicant:—

(a) Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing authority dated ................ on the application made by the aforesaid applicant.

(b) Granting waiver of the balance arrear payable as detailed below.—

Details of arrears

(1) (i) Name of the Act 

(ii) Assessment number and year
<table>
<thead>
<tr>
<th>NSTGST/ CST Act</th>
<th>Tax</th>
<th>Surcharge Additional</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>(In Rupees)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(ii) Amount paid by the applicant
(iii) Amount waived

Date:
Place:

Name, Signature and Seal
Designated Authority.

To
The Applicant,
The Assessing Authority.

FORM-VI
[See rule 5(2)]

INTIMATION OF ISSUE OF CERTIFICATE OF SETTLEMENT OF ARREARS

This is to inform on *........................ an order and on * ............... a Certificate of settlement of arrears under Section 8(1) of the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008 have been issued in respect of Tvl.......................... (Name and address of the applicant).

(a) Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing authority, Dated.......................on the application made by the aforesaid applicant.

(b) Granting waiver of the balance arrear payable as detailed below:—
Details of arrears

(1) (i) Name of the Act
(ii) Assessment number and year

(In Rupees)

2.

<table>
<thead>
<tr>
<th>NSTGST/ CST Act</th>
<th>Tax</th>
<th>Surcharge Additional</th>
<th>Penalty</th>
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</thead>
<tbody>
<tr>
<td>(In Rupees)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(i) Amount of arrears due
(ii) Amount paid by the applicant
(iii) Amount waived

Date:
Place:

Name, Signature and Seal of
Designated Authority.

To
The Appellate /Revisional Authority.

*Relevant dates to be filed by in each case.
FORM-VII
(See rule 6)
CERTIFICATE OF REVOCATION

Whereas ........................................ (Name and address of the applicant) (hereinafter referred to as applicant) had been issued a Certificate of Settlement dated ............... in Form-V granting waiver of the following amounts:

Act under which the settlement was made
Registration Number
Assessment year
Assessment circle
Amount waived—

(Rupees)

Tax
Surcharge
Additional Surcharge
Additional Sales Tax
Penalty
Interest

And whereas the designated authority came to know that the applicant had obtained the benefit of settlement under the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008 by suppressing material information/furnishing incorrect or false information/particulars (i.e...........

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 12 of the Tamil Nadu Sales Tax (Settlement of Arrears) Ordinance, 2008, the designated authority hereby revokes the Certificate of Settlement dated the ............... issued to the said applicant.

Date:
Place:

Name, Signature and
Seal of the Designated Authority.

To

The Applicant
The Assessing Officer.
FORM-VIII

(See rule 6)

INTIMATION OF ISSUE OF CERTIFICATE OF REVOCATION

This is to inform that the Certificate of Settlement of arrears dated ......... issued to
Tvm .................................................. (Name and address of the Applicant) has been revoked on "............." for
having suppressed material information or particulars/furnishing incorrect or false information or particulars, as indicated
below:—

Date: 
Place: 

To
The Appellate/Revisional Authority.

*Relevant dates to be filled in each case.

Name, Signature and
Seal of the Designated Authority.

RAJEEV RANJAN,
Secretary to Government.