

Dated: 21.06.2023

Present: Thiru Dheeraj Kumar, I.A.S.,
Principal Secretary/Commissioner of Commercial Taxes

Sub:	TNGST Act, 2017 – Functions of Roving Squad – certain clarifications requested regarding Bill to Ship To – representation received from telecom service providers regarding declaration of Additional Place of Business – Instructions issued – Regarding.
Ref:	1) The Principal Secretary/Commissioner of Commercial Taxes, Chennai-600 005 letter No.IW1/3365394/2022, dated 10.01.2023 2) The Principal Secretary/Commissioner of Commercial Taxes, Chennai-600 005 letter No.IW1/3365394/2022, dated 24.02.2023

In the reference 1st cited, circular instructions were issued through amendment to the Circular No.10/2019 dated 31.05.2019 in respect of para No.11. "Circumstances where penalty other than the ones falling under Sl.No.9,10 and 12 shall be levied."

2) In the reference 2nd cited, modification has been issued in respect of para-9 for "Circumstances where no penalty shall be levied by the Roving Squad".

3) Now, representations have been received from Telecom Company/Tower Companies providing infrastructure support services to telecom companies regarding the declaration of their tower sites as additional place of business. They have requested to consider their submissions on movement of goods to location/premises which are not required to be required as Additional Place of Business in their registration. The representation of the Telecom Company and Tower companies has been examined and the following clarifications are issued as addendum to Circular No.IW1/3365394/2022, dated 10.01.2023, as modified vide reference 2nd cited dated 24.02.2023.

4) The following addendum is issued as clarification to point No.6 of the Circular instructions issued in the reference 1st cited.

"(iv) For the movement of goods relating to Telecom Company or a Tower owning company with an IP1 license providing infrastructure support services to the telecom service providers for installation of tower sites, the declaration of tower sites as additional place of business by the tower

company, telecom company and telecom service providers may not be required as this place does not constitute a place of business on its own as defined in Section 2(85) of the TNGST Act, 2017. However, for the movement of goods by the works contract service providers to the location of tower sites, the declaration of additional place of business is required as they are moving the goods to work site for providing construction/erection services.

At the time of verification of movement of goods by the Roving Squad Officers, based on registration of work site as additional place of business by works contractors or furnishing of ARN or furnishing of copy of the agreement entered between the service providers (works contractors) for erection and commissioning of tower with Tower site owners, clarification to Sl.No.6 of the circular herein would be attracted."

5) The following addendum is issued as clarification to point No.9 of the circular instructions issued in the reference 1st cited.

"Similarly in respect of goods movement for laying of optical fibre cable based on production of the copy of work order or permission letter issued by Government/Local Authority for laying of optical fibre cable, clarification in Sl.No.9 of the circular herein would be attracted."

6) The following addendum is issued to clarification regarding Proof of place of Business in para 4, before para 11(ii) of the circular instructions issued in the reference 1st cited.

"For the purpose of registering the work sites as additional place of business by works contractors, the Registering Authorities of the State shall consider the work order given to the works contractors as proof of document for inclusion as additional place of business under Rule 19(1) of TNGST Rules, 2017 with reference to the guidelines mentioned in Form GST REG-01."

Sd/- Dheeraj Kumar,
Principal Secretary/Commissioner of
Commercial Taxes, Chennai-600 005.

To
1)All Joint Commissioners (ST), Intelligence
2)All Joint Commissioners(ST), Territorial