

Circular No. 10/ 2023-TNGST
PP1/GST-15/130/2023

Office of the Principal Secretary
/ Commissioner of Commercial
Taxes, Ezhilagam, Chepauk,
Chennai – 600 005.

Dated: 26.05.2023

CIRCULAR

Sub: TNGST Act,2017 – Tender documents - Contractors applying for 'No Due Certificate' from Department for submission of application for Contract/Tenders - procedure to be followed – certain instructions issued – Regarding.

In the legacy acts, there is a practice of issuing 'No Due Certificate/Clearance Certificate', to the dealers who undertake works contract in the Government Departments/ Government Agencies after due verification of assessment records which are mostly maintained manually in the assessment circles.

2. After implementation of GST from 1st July, 2017, the department is not maintaining any assessment records manually and all back office process is carried out electronically. But the works contractors and other supply contractors are still in need for 'No due certificate' from the department as the Government department/ Government Agencies are insisting for the same for participation in the tender process. In such a situation, 'No Due Certificate' is a requisite document for the taxpayers. Hence, the following instructions are issued to proper officers for the purpose of issuing such 'No due certificate', as a trade facilitation measure and as an administrative mechanism. This would safeguard revenue by improving the compliance of filing of return by the works contractors and other supply contractors. The proper officer shall:-

(i) verify whether all the returns are filed, upto date and taxes paid therein on due date without any pendency.

(ii) verify whether interest, if any, for belated payment of taxes due, is paid upto date.

(iii) verify whether the taxpayer has filed annual returns relating to the previous financial years and paid tax due if any, therein along with the interest, if any.

(iv) verify whether the dealer has filed returns upto June 2017 under the legacy Acts and paid tax, interest and penalty, if any, due thereon.

(v) verify the taxpayer/dealer is in arrears of tax, penalty & interest without any 'stay' in force, under GST and Legacy Acts.

(vi) verify whether any registration under same PAN has been taken and cancelled/stopped business previously and all liabilities have been discharged therein as mentioned above.

3. The 'No due certificate' shall be issued in the format prescribed in the Annexure and Reference number should be generated from the system. Any certificate without RFN generated from the system is not a valid one.

4. Where the taxpayer is found to be deficient in verification of points mentioned above, a suitable reply with proper reasons for rejection of request for 'No Due Certificate' shall be issued to the taxpayers with a copy marked to the concerned Territorial Joint Commissioner(ST) / Deputy Commissioner(ST).

5. The 'No Due Certificate' or rejection letter shall be issued by proper officer in time, without giving any room for complaints.

6. The Joint Commissioners (Territorial) / Deputy Commissioners (Territorial) shall issue suitable instructions to the Proper Officers working under their control regarding issue of 'No Due Certificate'.

7. The Joint Commissioners (Territorial) / Deputy Commissioners (Territorial) shall review this item of work during the meetings with proper officers for avoiding delay and effective compliance of above instructions.

Sd/-Dheeraj Kumar
Principal Secretary /
Commissioner of State Tax

To

All the Joint Commissioners (ST), Territorial in the State.

Copy to:

1. All Additional Commissioners, in the Office of the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5

2. All Joint Commissioners/Deputy Commissioners/Assistant Commissioners in the Office of the Principal Secretary/ Commissioner of Commercial Taxes, Chennai-5.
3. All the Joint Commissioners (ST), Intelligence in the State.
4. The Director, Commercial Tax Staff Training Institute, Chennai-35.
5. The Joint Commissioner, (Computer System), Chennai-35 (**for uploading in the intranet website**).
6. The Joint Commissioner, (IT), Chennai-35.
7. All the Deputy Commissioners (Territorial and Intelligence) in the State.
8. All the Heads of Assessment Circle in the State.
9. Stock File (PP1/PP2)/Spare

//Forwarded /by order//

answari
29/05/23
Deputy Commissioner (ST)

answari
29/05/23

ANNEXURE

RFN.
(To be generated in the system)

Office of the.....,
..... Assessment Circle,
<Address>

Dated:

NO DUE CERTIFICATE

Ref: <Taxpayers representation>

This is to certify that Tvl. <Legal name> is registered taxpayer under TNGST Act, 2017 and the details available with the Department are furnished hereunder:-

1.	GSTIN	
2.	Trade Name	
3.	Date of registration (with effect from)	
4.	Status (Active / Inactive)	
5.	Principal place of business	
6.	Period of verification, as required by the taxpayer	From: To:
7.	a) Return in GSTR-1 / GSTR-3B/ GSTR-4 filed upto <Month/Year>	
	b) Return in GSTR-1/GSTR-3B/ GSTR-4, not filed period as on date	
8.	Outward supply turnover reported as per return	(Year-wise)
9.	Output tax due (CGST/SGST/IGST/CESS)	(Year-wise)

10.	Tax paid (CGST/SGST/IGST/CESS)	(Year-wise)
11.	Balance of tax / penalty / interest, if any	(Year-wise)
12	(a) Other GST arrears	(Year-wise)
	(b) Arrears of tax, penalty and interest under Legacy Acts.	(Year-wise)
13.	Remarks on pendency in Sl.No.7	(Year-wise)
14.	Remarks on pendency in Sl.No.11	(Year-wise)
15.	Remarks on pendency in Sl.No.12(a) and 12(b)	(Year-wise)
16.	Any Liability in respect of any other registration using the same PAN	

2) This Certificate is issued on request of the taxpayer for participation/submission of application for Contract/Tender to the Authority and not for any other purpose.

Signature of the Proper Officer with date

Name:

Designation:

Jurisdiction:

Note: The authenticity of this certificate may be verified with reference to RFN (Reference Number). The taxpayers have also been provided the facility to verify this RFN so generated, both pre-login and post-login, by navigating to **Services > User Services > Verify RFN option** in the GST Portal (www.gst.gov.in)

Copy to:

- 1) Joint Commissioner (ST) Territorial concerned.
- 2) Deputy Commissioner (ST) Territorial concerned.