

**Circular No.9/2012
DC-I /4545/2010**

O/o the Commissioner of
Commercial Taxes,
Chepauk, Chennai - 600 005.

Dated:14-09-2012

CIRCULAR

SUB: TNVAT Act, 2006 - Commercial Taxes
Department -Introduction of Section 63-A
under the Act - Clarification Issued - Regarding.

A new Section 63-A to TNVAT Act, 2006 was introduced by Act No.18 of 2012 requiring a registered dealer to get his accounts audited by an accountant if the total turnover of the dealer including zero rate sale and sale in the course of inter-state trade or commerce as specified in section 3 of the CST Act, 1956 exceeds one crore rupees in a year.

Rule 16A of TNVAT Rules, 2007 provides for submission of such audit report in form WW as per G.O.Ms.No.119, CT&R (B1) Department, dated:30-08-2012.

This amendment takes effect from 30-08-2012 as per G.O.Ms.No.118, CT&R (B1) Department, dated: 30-08-2012.

It is brought to the notice of all the officers that submission of Audit Report in Form WW is applicable from the financial year 2011-12 onwards.

Sd/- R. Kirlosh Kumar
Commissioner of Commercial Taxes (FAC)

To

All Joint Commissioners (CT) (Territorial and Enforcement)
All Deputy Commissioners (CT) (Territorial and Enforcement)
All Assistant Commissioners (CT) (Territorial and Enforcement)

Copy to :

1. All Additional Commissioners in the O/o the Commissioner, Commercial Taxes, Chennai - 5.
2. Joint Commissioner (Admn.), O/o the Commissioner, Commercial Taxes, Chennai - 5.
3. All Joint Commissioners (CT), Deputy Commissioners (CT) Deputy Commissioners (CT) & Assistant Commissioners (CT) in the O/o the Commissioner, Commercial Taxes, Chennai - 5.
4. The Joint Commissioner (Computer System), Chennai-6 for uploading in the intranet and internet websites.
5. The Director, Commercial Taxes Staff Training Institute, Chennai - 6.
6. Superintendent, Y Section
7. PC to Commissioner of Commercial Taxes
8. PC to Additional Commissioner (PR)
9. Stock File
10. Spare - 5.

/ Forwarded By Order /

Sd/- dated 17.9.2012
Assistant Commissioner (Drafting Cell)