

**Circular No.11/2007**  
**CC4 / 2825 / 2007**

Office of the Commissioner  
of Commercial Taxes,  
Chepauk, Chennai -5.

Dated: 23.10.2007

**Circular**

**SUB :** TN VAT Act, 2006 – Filing of monthly returns in Form-I Filing of details in Annexure-I and II to Form I by the dealers in CD – Further instructions issued – Regarding.

**REF :** Commissioner of Commercial Taxes's Circular VAT Cell/44596/2007, dt.8.10.2007

**-oOo-**

It has since been brought to the notice of this office that the Circular issued in the reference cited on the issue of filing Annexures (Purchase and Sales details) by the assesses has not been understood by the Officers in proper perspective. This is evidenced while looking at the uploading status in the web which shows a fall from 200 a day to 75 a day in this month. The intention of the Circular was to instruct the Officers to desist from compelling small dealers to file Annexures in CDs. It has also been unambiguously clarified in the same Circular that, such CDs may be obtained from assesses who are maintaining their accounts in the Computer System. When the department is heading towards delivery of e-services to the dealers to file returns electronically in place of visiting the Assessment Circles, filing of Annexures in CD would form a prelude to the proposed online applications. When such being the case, the attitude of the Assessing Officers discouraging those dealers who come forward to file Annexures in CDs is highly deplorable. Further, cross verification of Input Tax Credit is possible only when Annexures are uploaded. Since, this precarious condition warrants to be overhauled, following instructions are issued.

1. Those dealers who maintain their accounts in the computer may be encouraged to send the Annexures in CD as it would be easier for them than filing the details in paper.
2. Those assesses whose transactions in a month are 20 or more and find it difficult to write or type them in the paper may also be advised to send the Annexures in CD.

3. At any rate, the small dealers and / or such dealers whose monthly transactions are 20 or less in number, need not be insisted upon to file the Annexures in CD.

**Sd/- T. JACOB,**  
**Commissioner of Commercial Taxes.**

To  
All Assessing Authorities

Copy to:

1. Joint Commissioner (CT) Chennai North, Chennai-6
2. All Deputy Commissioners (Territorial)
3. All Assistant Commissioners (Territorial)
4. The Joint Commissioners /Deputy Commissioners in O/o.CCT
5. Stock file
6. 'Y' Section

// Forwarded / by Order //

**Deputy Commissioner (Computer Systems).**