

VAT CELL Circular NO:12/2007
(VAT Cell No.26401/2007)

Office of the Commissioner of
Commercial Taxes
Chepauk, Chennai 600 005.

Dated: 23.07.2007

C I R C U L A R

SUB : Tamil Nadu General Sales Tax Act, 1959 – Deemed Assessment – Introduction of Section 12-C – Certain guidelines issued – Regarding.

REF : Commissioner of Commercial Taxes Circular No.23/2006, dated 27.12.2006 and subsequent circular issued.

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In spite of instructions issued in the circular cited, it has been brought to the notice of the Commissioner of Commercial Taxes that some of the assessing officers are insisting the production of accounts relating the finalisation of assessment for the years upto 2005-2006. In this connection, the following instructions are issued:

- (1) The assessing authorities should pass deemed assessment orders in all the cases where the prescribed returns have been filed and declaration forms and certificates submitted in support of their claim of exemption or concessional rate of tax.
- (2) The assessing authorities should sort out the assessment files where there is no need to file saleable forms differentiated from the files involving saleable forms.
- (3) Wherever no saleable forms are involved, they have to pass orders accepting the turnovers reported by the dealers. Even if there is mistake / error in a return, they should pass orders without calling for accounts. Thereafter, they can revise the order, wherever necessary.
- (4) Wherever the declaration forms or certificates prescribed have not been submitted, notices must be issued immediately by disallowing the concessional rate of tax / exemption specifying the date (within 90 days) before which the records should be filed.

- (5) In case the forms and declarations were not filed within the stipulated time, orders should be passed disallowing the claim of concessional rate of tax / exemption.
- (6) If the declaration forms or certificates are produced subsequently after passing of the order, revision of assessment may be considered.

The assessing officers are instructed to follow the above instructions strictly. They are strictly instructed not to call for the dealer's accounts under any circumstances for the purpose of passing deemed assessment upto the assessment year 2005-2006. They will be held personally responsible if any deviation is noticed.

Assistant Commissioners and Deputy Commissioners are instructed to properly supervise this item of work. If any complaint is received, they will also be held responsible.

The receipt of this circular should be acknowledged at once.



Commissioner of Commercial Taxes

To

1. All assessing Officers
2. Joint Commissioner (CT), Chennai (North), Chennai.
3. All Deputy Commissioner (CT) (Territorial)

Copy to

1. All Deputy Commissioners (Enforcement)
2. Deputy Commissioner (CT), Interstate Investigation Cell, Chennai.
3. Deputy Commissioner (Computer System), Chennai-6
4. Director, CT Staff Training Institute, Chennai-6
5. All Joint Commissioners and Deputy Commissioners in the office of the Commissioner of Commercial Taxes, Chennai-5.
6. 'Y' Section
7. EDP Cell to put in departmental website
8. Stock File.