

Dated: 08.10.2007.

C I R C U L A R

Sub: Tamil Nadu Value Added Tax 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 – Complaints – Instructions issued - Regarding.

It has been complained by trade associations as well as individual dealers that certain assessing authorities are directing their assesseees to file the monthly return in Form I along with CD containing the details of Annexure I and II of form I, compulsorily.

2. The assessing authorities are not authorised to compel their assesseees to furnish the details of Annexure I and II of Form I in the CD by provisions of Tamil Nadu Value Added Tax Act or Rules or by any instructions issued by this office. Therefore, the directions issued to the assesseees to furnish the details of Annexures to Form I in CD compulsorily is not legally authorised. Hence, the assessing authorities are instructed not to insist on the filing of Annexure I and II in CD by the dealers. For the sake of administrative convenience, such CDs may be obtained from the assesseees who are maintaining their accounts in the computer system and could able to furnish the details of Annexure I and II in CD to facilitate easier transfer of data to our computer system.

3. All assessing authorities are instructed to acknowledge receipt of this Circular by return of mail.

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 (CT) (Territorial)
3. All Assistant Commissioners (CT) (Territorial).
4. All Joint Commissioners and Deputy Commissioners in the office of the Commissioner of Commercial Taxes, Chennai-5.
5. Stock file

// Forwarded // By Order //

JOINT COMMISSIONER (VAT)