

Circular No. 6 /2009
Q3/28733/2009

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

Dated: 07.8.2009.

CIRCULAR

Sub: Tamil Nadu VAT Act, 2006 – Cursory Check of returns
filed under e-filing system – Certain defects noticed –
Circular instructions issued - Regarding.

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During the course of cursory check of Annexure II of Form I returns filed,
under e/ filing system, the following defects were noticed:-

1. Many dealers effected purchases by using TNGST Number.
2. Some sales were effected to the TIN Applied dealers.
3. Most of the TIN mentioned were wrong and invalid.
4. Some top assesses have effected purchases at 4% against 12.5% but using CST Number.
5. Some of the dealers who seem to be big contractors have purchased Paints at 2% from inter-State by using CST Number, but it is not known whether they were used in works contract in Tamil Nadu

Unless these dealers' transactions are verified, the State may lose sizable revenue.


Therefore, the Assessing Officers and Enforcement Officers concerned have to check these types of transactions (i.e. quoting TNGST Number on purchases, TIN No. applied cases, invalid TIN & CST Nos.) and steps taken to bring to the book, immediately.

Please acknowledge the receipt of this circular.

Sd/- T. Jacob,
Principal Secretary/
Commissioner of Commercial Taxes

- To
- 1) The All Joint Commissioners(CT)(Territorial)
 - 2) All Joint Commissioners(CT)(Enforcement)
- Copy to:
- 1) Additional Commissioners
in the Office of the Principal Secretary/
Commissioner of Commercial Taxes, Chennai-5.
 - 2) The Superintendent, 'Y' Section,
 - 3) The PC to Principal Secretary/
Commissioner of Commercial Taxes, Chennai-5.
 - 4) Stock File, 5) Spare-2

/forwarded by order/


12.8.09

Commercial Tax Officer