

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI-600 005.

Present: Thiru T.Jacob,I.A.S.

Proc.No.VAT Cell/ 74207 /2002

Dated 01 .02.2007

Sub: TNVAT Act, 2006 – Commercial Taxes Department – Filing for monthly returns – Top dealers to file monthly returns through ICR forms – specified dealers – Orders issued.

..

As per the provisions of Section 21 of the Tamil Nadu Value Added Tax Act, 2006 and sub-rule 5 of Rule 7 of the Tamil Nadu Value Added Rules, 2007, it is hereby ordered that the dealers whose total tax due under the Tamil Nadu General Sales Tax Act and Central Sales Tax Act is not below Rs.10 lakhs in 2005-06 shall file returns in ICR forms (i.e. Form-I (Vatable goods) and Form – J (Non vatable goods) and Form-1 (CST Act) on or before 12th of succeeding month by the dealers whose taxable turnover in the year 2005-06 is Rs. 200 Crores and above and on or before 20th of succeeding month by other dealers.

The ICR forms will be supplied by the Department through all the assessment circles from 1st February, 2007 onwards. They should file their returns for January, 2007 due in February, 2007. Duplicate copy has to be filed in ordinary format. . They shall file their returns from the month of January 2007 onwards (due in February 2007) in the ICR forms, to their assessing authority.

Cases regarding e-filing category will be taken up in 2007-08.

Sd/- T. JACOB

Commissioner of Commercial Taxes

To

All dealers whose total tax due under the TNGST Act and CST Act is not below

Rs.10 lakhs in 2005-06 thro' assessment circles. (TIN given in Annexure)

Copy to Additional Commissioner (Admn) O/o CCT

Copy to the JC (CT), Chennai (North)

All DCs (Territorial)

All ACs (Territorial), Website

Copy to All JC's O/o CCT.