

**PROCEEDINGS OF THE PRINCIPAL SECRETARY / COMMISSIONER  
OF COMMERCIAL TAXES, CHEPAUK, CHENNAI – 600 005.**

**Present : Thiru T. Jacob, IAS.,**

**Procdgs No.Q3/36845/2008**

**Dated 22.8.2008**

Sub: TNVAT Act, 2006 – Audit under Section 64(4) –  
Selection of dealers for audit of business – Orders  
issued.

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Under the powers vested under Section 64 (4) of the Tamil Nadu Value Added Tax Act, 2006 the following category of registered dealers are hereby selected for the audit of their business by an officer not below the rank of Assistant Commercial Tax Officer.

“The registered dealers who are liable to file returns but not filed their returns for three months in 2007-2008 within the prescribed period before their assessing authorities”.

The Deputy Commissioner (redesignated as Joint Commissioner) of Enforcement Wing shall authorise Officers for such audit and the officers shall comply with the provisions of Section 64(5) (a) and (b) of Tamil Nadu Value Added Tax Act, 2006 during the course of audit of the business of these dealers.

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

To  
All Deputy Commissioner (redesignated as Joint Commissioners)  
All Assistant Commissioners (redesignated as Deputy Commissioners)  
Copy to:  
All Joint Commissioners (redesignated as Additional Commissioners) and  
Websites.

/Forwarded/by order/

Deputy Commissioner (SMR).