

COMMERCIAL TAXES DEPARTMENT

From

THIRU T. JACOB, I.A.S.,
Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

To

The Deputy Commissioner (C T) (Enf),
Salem

Lr. No. VAT Cell / 37009 /2007 (VCC No.1060) dated 21.8.2007

Sir,

Sub: TNVAT Act 2006 – Refunds – Refunds Exporters –
Refund claimed - Certain exporters - Verification of tax
payment details of sellers – certain instructions –
requested – issued

Ref: The Deputy Commissioner (CT)(Enf), Salem Division,
Salem in Rc.3190/06 A2 dated 29.6.2007

The Assessing Officers shall verify the purchase bills and cause verification of the genuineness of the dealers using Dealer Master. If the Assessing Officer is satisfied regarding the existence of the dealers, he has to refund the tax paid on purchases by the exporter. The Assessing Officer need not verify whether the tax was paid or not. For non payment of tax by the suppliers, the purchasers cannot be held responsible.

In the name of verification, the issuing refund should not be delayed by the Authorities concerned.

Sd./ G. Shanmugam,
For Commissioner of Commercial Taxes

Copy to Joint Commissioner (North), Chennai and
all Deputy Commissioners (CT).

// Forwarded/ By Order //

COMMERCIAL TAX OFFICER (VAT)