

ABSTRACT

Committee - Commercial Taxes Department - Re-Constitution of State Level Tax Payers Advisory Committee - Orders - Issued.

Commercial Taxes and Registration (D2) Department

G.O.(Ms.)No.23

Dated:04.02.2021

சார்வரி, தை-22,

திருவள்ளூர் ஆண்டு 2052

Read:

1. G.O.Ms.No.93, Commercial Taxes and Registration (D2) Department, dated 6.11.2015.
2. From the Principal Secretary/Commissioner of Commercial Taxes letter No.Acts Cell-IV/30543/2015, dated 30.04.2019.

ORDER:-

In the Government Order first read above, the Government have constituted the State Level Tax Payers Advisory Committee, to identify issues relating to day-to-day tax administration faced by Trade and Industries having impact on the whole of Tamil Nadu and recommend solutions to the Department/Government under the Chairmanship of the Commissioner of Commercial Taxes.

2. In the letter second read above, the Principal Secretary/Commissioner of Commercial Taxes has stated that the existing State Level Tax Payers Advisory Committee was constituted in the Value Added Tax scenario. At present, the Tamil Nadu Value Added Tax Act, 2006, except the goods included in Entry 54 of the State List of the Seventh Schedule to the Constitution, was repealed and the Tamil Nadu Goods and Services Tax Act, 2017 came into effect with effect from 01.07.2017. All other Acts administered by the Commercial Taxes Department like Entertainments Tax, Luxury Tax, Betting Tax, Advertisements Tax were subsumed in the Goods and Services Tax Act. Moreover, the Commercial Taxes Department is looking after Service Tax matters also. In this scenario, trading community from various sectors paying taxes in respect of goods as well as services and therefore equal participation of the members belong to Goods and Services in the Committee is essential.

3. The Principal Secretary/Commissioner of Commercial Taxes has further stated that the purpose of the constitution and functioning of State Level Tax Payers Advisory Committee will be fulfilled only if the representatives from both Goods and Services sectors are included so as to get their views and also to address their genuine grievances. Hence, the

Non ex-officio Members of the State Level Tax Payers Advisory Committee may be reconstituted by including some associations/federations representing service sector and replacing some existing members with new members in the Goods sector as follows:-

1.	Confederation of Indian Industry, 98/1, Velacherry Main Road, Chennai-600 032.
2.	Tamil Nadu Automobile and Allied Industry/ Madras Motor Parts Dealers Association, Unit No.311, Alpha Wing, 3 rd Floor, "RAHEJA TOWERS", New No.177 (Old No.113-114), Anna Salai, Chennai- 600 002.
3.	Tamil Nadu Vanigar Sangankalin Peramaippu, 11, Sager Apartment , Gopolakrishna Salai, T.Nagar, Chennai-600 017.
4.	Tamilnadu Vanigar Sangangalin Peravai, 210,Gandhi Salai, Velachery, Chennai - 600 042.
5.	The Tamil Nadu Food Grains Merchants Association Limited,342, East Masi Street, Madurai - 625 001.
6.	The Southern India Mills Association(SIMA), Post Box No.3783,Race Course, Coimbatore - 641 018.
7.	The Tamil Nadu Hotels Association, Flat No.38, 'Montieth Mansion' (4 th Floor), 27, Montieth Road, Egmore, Chennai - 600 008.
8.	Federation of Indian Export Organisations, Southern Region, Spencer Plaza, Unit No.706, 7 th Floor, 769, Anna Salai, Chennai-600 002.
9.	Tamil Nadu Small and Tiny Industries Association, 10, GST Road, Guindy, Chennai -600 032.
10.	Institute of Chartered Accountants of India, Southern Region, 122, Mahatma Gandhi Road, Nungambakkam, ICAI Bhavan, Chennai-600 034.
11.	Institute of Cost and Works Accountants, Southern India Regional Council, 4, Montieth Lane, Egmore, Chennai-600 016.
12.	The Tamil Nadu Stainless Steel Merchants and Manufacturers Association, 13, Raghu Nayakulu Street, 2 nd Floor, Chennai -600 001.
13.	The All India Skin and Hide Tanners and Merchants Association, 43, Raja Muthiah Road, Periamet, Chennai -3.
14.	Builders Association of India, 11 (6), Casa Major Road, 2 nd Floor, Casablanca, Egmore, Chennai - 600 008.

15.	Tamil Nadu Thangam, Velli, Vairam Nagai Vyaparigal Sammelanam, 2, (10) Car Street, N.S.C. Bose Road, Chennai - 600 079.
16.	The Tamil Nadu Plastic Manufacturers Association, C1, 1 st Floor, Rams Square, Nungampakkam, Chennai - 600 034.
17.	Tamil Nadu Traders Associations Peravai, Chennai (South) District, 63/28, Corporation Complex, Arcot Road, Kodambakkam, Chennai - 600 024.
18.	Chennai Goods Transport Association, 3-D Thiagaraja Complex, 853, Poonamallee High Road, Chennai-10.
19.	All Omni Bus Owners & Operators Association, F 28, Sriji Majestic Complex, Omni Bus Terminal, Koyambedu, Chennai - 600 107.
20.	Confederation of Real Estate Developer's Association of India, 8 th Floor, 8E, Century Plaza, No.526 (560-562), Anna Salai, Teynampet, Chennai - 600 018.
21.	Madras Chamber of Commerce and Industry, Karumuttu Centre, 1 st Floor, 634, Anna Salai, Nandanam, Chennai - 600 035.
22.	Tamil Nadu Chamber of Commerce & Industry, 178 B, Kamarajar Salai, Madurai - 625 009.
23.	Tamil Nadu Chemists & Druggists Association, D-36, 8 th Floor, 'D' Block, Halls Towers, 33, Halls Road, Egmore, Chennai - 600 008.
24.	Tamil Nadu Anaithu Thozhil Varthakar Sangam, 7-B, C.M. street, Cumbam - 625 516, Theni District.

Ex-Officio Members of the Committee:-

1	Additional Commissioner (Policy and Public Relations)	Member-Secretary
2	Additional Commissioner (Revenue Collection and Monitoring)	Member
3	Additional Commissioner (Intelligence)	Member
4	Additional Commissioner (Review, Appeal and Revision)	Member
5	Additional Commissioner (Legal)	Member
6	Additional Commissioner (Non-GST)	Member
7	Joint Commissioner (CT) Intelligence - I	Member
8	Joint Commissioner (Computer Systems)	Member

The Principal Secretary/Commissioner of Commercial Taxes has further recommended that as per G.O.Ms.No.30, Commercial Taxes and Registration (A2) Department, dated 04.03.2019, the nomenclature of the officers in the Commercial Taxes Department has been changed due to the reorganization of the Department in the light of the implementation of the Goods and Services Tax Act, 2017 and other changes and suggested that the nomenclature of the Ex-officio Members may also be changed as above, while reconstituting the State Level Tax Payers Advisory Committee.

4. The Principal Secretary/Commissioner of Commercial Taxes has also stated that, some of the functions of the Committee are not applicable in the present Goods and Services Tax taxation system and do not fall in line with the current scenario. Hence, the functions of the State Level Tax Payers Advisory Committee may be revised as follows :-

1. To make suggestion to Government on Commercial Tax Administration including policies and procedures.
2. To provide the perspective of dealers/tax payers in making Commercial Tax administration more tax payer friendly.
3. To suggest ways to reduce tax evasion.
4. To find ways and means to improve tax collections.
5. To suggest ways to act against defaulters.
6. To suggest measures for better compliance for minimization of disputes and for avoidance of profiteering.
7. To suggest measures in order to reduce the compliance burden of the small and medium suppliers without adverse effect on revenue.

5. After careful examination of the recommendation of the Principal Secretary/Commissioner of Commercial Taxes the Government have decided to accept the same and order to re-constitute the State Level Tax Payers Advisory Committee as indicated below:-

1	Commissioner of Commercial Taxes	Chairman
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Ex-Officio Members of the Committee:-

1	Additional Commissioner (Policy and Public Relations)	Member-Secretary
2	Additional Commissioner (Revenue Collection and Monitoring)	Member
3	Additional Commissioner (Intelligence)	Member
4	Additional Commissioner (Review, Appeal and Revision)	Member
5	Additional Commissioner (Legal)	Member
6	Additional Commissioner (Non-GST)	Member
7	Joint Commissioner (CT) Intelligence - I	Member
8	Joint Commissioner (Computer Systems)	Member

Non Ex-Officio Members of the Committee:-

1.	Confederation of Indian Industry, 98/1, Velacherry Main Road, Chennai-600 032.
2.	Tamil Nadu Automobile and Allied Industry/ Madras Motor Parts Dealers Association, Unit No.311, Alpha Wing, 3 rd Floor, "RAHEJA TOWERS", New No.177 (Old No.113-114), Anna Salai, Chennai- 600 002.
3.	Tamil Nadu Vanigar Sangankalin Peramaippu, 11, Sager Apartment , Gopolakrishna Salai, T.Nagar, Chennai-600 017.
4.	Tamilnadu Vanigar Sangangalin Peravai, 210,Gandhi Salai, Velachery, Chennai - 600 042.
5.	The Tamil Nadu Food Grains Merchants Association Limited,342, East Masi Street, Madurai - 625 001.
6.	The Southern India Mills Association(SIMA), Post Box No.3783,Race Course, Coimbatore-641 018.
7.	The Tamil Nadu Hotels Association, Flat No.38, 'Montieth Mansion' (4 th Floor), 27, Montieth Road, Egmore, Chennai - 600 008.
8.	Federation of Indian Export Organisations, Southern Region, Spencer Plaza, Unit No.706, 7 th Floor, 769, Anna Salai, Chennai-600 002.
9.	Tamil Nadu Small and Tiny Industries Association, 10, GST Road, Guindy, Chennai -600 032.
10.	Institute of Chartered Accountants of India, Southern Region, 122, Mahatma Gandhi Road, Nungambakkam, ICAI Bhavan, Chennai-600 034.
11.	Institute of Cost and Works Accountants, Southern India Regional Council, 4, Montieth Lane, Egmore, Chennai-600 016.

12.	The Tamil Nadu Stainless Steel Merchants and Manufacturers Association, 13, Raghu Nayakulu Street, 2 nd Floor, Chennai -600 001.
13.	The All India Skin and Hide Tanners and Merchants Association, 43, Raja Muthiah Road, Periamet, Chennai -3.
14.	Builders Association of India, 11 (6), Casa Major Road, 2 nd Floor, Casablanca, Egmore, Chennai - 600 008.
15.	Tamil Nadu Thangam, Velli, Vairam Nagai Vyaparigal Sammelanam, 2, (10) Car Street, N.S.C. Bose Road, Chennai - 600 079.
16.	The Tamil Nadu Plastic Manufacturers Association, C1, 1 st Floor, Rams Square, Nungampakkam, Chennai - 600 034.
17.	Tamil Nadu Traders Associations Peravai, Chennai (South) District, 63/28, Corporation Complex, Arcot Road, Kodambakkam, Chennai - 600 024.
18.	Chennai Goods Transport Association, 3-D Thiagaraja Complex, 853, Poonamallee High Road, Chennai-10.
19.	All Omni Bus Owners & Operators Association, F 28, Sriji Majestic Complex, Omni Bus Terminal, Koyambedu, Chennai - 600 107.
20.	Confederation of Real Estate Developer's Association of India, 8 th Floor, 8E, Century Plaza, No.526 (560-562), Anna Salai, Teynampet, Chennai - 600 018.
21.	Madras Chamber of Commerce and Industry, Karumuttu Centre, 1 st Floor, 634, Anna Salai, Nandanam, Chennai - 600 035.
22.	Tamil Nadu Chamber of Commerce & Industry, 178 B, Kamarajar Salai, Madurai - 625 009.
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24.	Tamil Nadu Anaithu Thozhil Varthakar Sangam, 7-B, C.M. street, Cumbam - 625 516, Theni District.

6. The Government also direct that the State Level Tax Payers Advisory Committee shall function on the following aspects:-

1. To make suggestion to Government on Commercial Tax Administration including policies and procedures.
2. To provide the perspective of dealers / tax payers in making Commercial Tax administration more tax payer friendly.
3. To suggest ways to reduce tax evasion.
4. To find ways and means to improve tax collections.
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6. To suggest measures for better compliance for minimization of disputes and for avoidance of profiteering.
7. To suggest measures in order to reduce the compliance burden of the small and medium suppliers without adverse effect on revenue.

(By Order of the Governor)

BEELA RAJESH
PRINCIPAL SECRETARY TO GOVERNMENT

To

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

The Additional Commissioner (Policy and Public Relations)

The Additional Commissioner (Revenue Collection
and Monitoring)

The Additional Commissioner (Intelligence)

The Additional Commissioner (Review, Appeal and Revision)

The Additional Commissioner (Legal)

The Additional Commissioner (Non-GST)

The Joint Commissioner (CT) Intelligence - I

✓ The Joint Commissioner (Computer Systems)

(Through the Principal Secretary/Commissioner of
Commercial Taxes, Chennai-5)

Copy to

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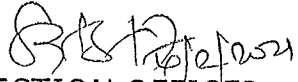
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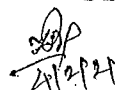
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7-B, C.M. street, Cumbam - 625 516, Theni District.
(Through the Principal Secretary/Commissioner of
Commercial Taxes, Chennai-5S/CCT)

The Special Personal Assistant to Minister (CT) Chennai-9.
The Private Secretary to Principal Secretary to Government,
Commercial Taxes and Registration Department, Chennai - 9.
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//Forwarded by Order//


SECTION OFFICER


21/2/24

