

COMMERCIAL TAXES DEPARTMENT

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| From<br><br>Thiru M.A. Siddique, I.A.S.,<br>Principal Secretary / Commissioner of<br>Commercial Taxes,<br>Ezhilagam, Chepauk, Chennai- 600 005. | To<br><br>All Officers of the Department,<br>(thro' e-mail) |
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Letter No. VA6/ 1617/2020, dated 03.03.2020

Sir/Madam,

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| Sub: | TNVAT Act, 2006 – Filing of Audit Report under Section 63-A of the TNVAT Act,2005 in Form-WW – for the year 2018-19 – Instructions issued -Reg. |
| Ref: | Tvl. Federation of Manufacturers & Traders Associations, 9, Sambandha Moorthy Street, Madurai 625 001, dated 01.01.2020.                        |

As per Section 63-A of the Tamil Nadu Value Added Tax Act, 2006, every registered dealer whose total turnover including zero-rate sale and sale in the course of inter-state trade or commerce in a year, exceeds one crore rupees shall get his accounts in respect of that year, audited by an Accountant and submit a report of such audit in the prescribed form, duly signed and verified by the Accountant, to the assessing authority, within such period as may be prescribed.

2) For the assessment year 2018-19 only for the transactions relating to the goods that are administered under TNVAT Act, 2006 involved therein if the total turnover exceeds Rupees One Crore, every registered dealer has to file Form-WW in the manner prescribed under the said provision. Considering the fact that most of the dealers have already filed Form-WW manually for the year 2018-19, all the registered dealers under the Tamil Nadu Value Added Tax Act, 2006 who are involved in the transactions of those goods that are at present administered under TNVAT Act, 2006 are permitted to file their audit report manually in the revised format.

3) In view of the above, all the Assessing Authorities are instructed to accept manual filing of Form-WW in the revised format as mandated in Section 63-A of the Tamil Nadu Value Added Tax Act,2006 as

prescribed in G.O.(Ms.)No.18, Commercial Taxes and Registration Department, dated 29.01.2016 without insisting on electronic filing.

Sd/- C. Palani,  
For Principal Secretary /  
Commissioner of Commercial Taxes

Copy to:

All Additional Commissioners and Joint Commissioners, O/o the PS/CCT,  
Chennai-5.

The Joint Commissioner (Computer Systems)

-for hosting in Internet and Intranet website of Department.

The Principal Secretary to Government,  
Commercial Taxes and Registration Department,  
Chennai - 600 009.

Stock File .

//forwarded by order//

  
JOINT COMMISSIONER (VAT & AUDIT)



