

COMMERCIAL TAXES DEPARTMENT

From
Dr. T.V.Somanathan, I.A.S.,
Additional Chief Secretary/
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk, Chennai – 600 005.

To
All Officers of the Department,
(thro' e-mail)

Letter No. Drafting Cell-I/36977/2018, dated 23.11.2018.

Sir,

Sub: Tamil Nadu Value Added Tax Act 2006- e-C Tax – Filing of Audit Report through online Form-WW – certain instructions – issued – Regarding.
Ref : Representations received from various Chambers of Commerce.

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 2017-18 only for the transactions covering three months i.e. April 2017 to June 2017, exceeds Rupees One Crore, every registered dealer has to file Form-WW in the manner prescribed under the said provision. Considering the filing of Form-WW for the limited period for the assessment year 2017-18 (i.e. upto 30.06.2017) the registered dealers under the Tamil Nadu Value Added Tax Act, 2006 are permitted to file their audit report manually.

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/- T.V.Somanathan,
Additional Chief Secretary/
Commissioner of Commercial Taxes

Copy to:

The Joint Commissioner(Computer Systems)
-for hosting in Internet and Intranet website of Department.
(alongwith file CC4/1195/2016)(Pages-32+7)
The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Chennai-600 009.
All ADC's and JC's
Stock File

// forwarded by order //


Additional Commissioner(PR)(FAC)