

**COMMERCIAL TAXES DEPARTMENT**  
**CITIZENS' CHARTER**  
**2018-2019**

**Aims and Objectives**

The Charter is the statement of commitment of the Commercial Taxes Department with specific aims and objects.

**Vision Statement**

To have a simple, progressive and fair tax policy with efficient and transparent tax administration, contributing to prosperity and economic growth in Tamil Nadu.

**Mission**

We shall realize this vision by:

- Collecting revenue efficiently and cost-effectively
- Delivering courteous, prompt and effective service to taxpayers
- Promoting voluntary compliance through effective taxpayer education and communications
- Enforcing tax laws with rigour, fairness and transparency

- Building a motivated and professional workforce

## **Strategy**

To fulfill our Mission,

- We shall improve the efficiency of tax collections by improving business processes, optimizing manpower deployment and other process innovations.
- We shall concentrate on the sectoral requirements and stress upon genuine demands before the GST council.
- We shall lay emphasis on human resource development and in particular on knowledge, attitude and skills of employees to build a professional workforce that ensures ethics, rigour, fairness and transparency in tax administration.
- We shall promote compliance through a communication and outreach programme that instills awareness amongst business and consumers on tax compliance and curb tax evasion.
- We shall treat employees with dignity and respect and redress genuine

grievances promptly to enable high levels of motivation and commitment.

- We shall promote compliance by building effective IT systems that are transparent, reliable and reduce compliance burden on business.

## **Core Values**

We are committed to work with:

- **Integrity** – We discharge our duties truthfully, honestly and transparently
- **Professionalism** – We are committed to the highest professional and personal standards
- **Accountability** – We provide services to taxpayers and other stakeholders promptly
- **Fairness** – We administer laws with strictness, consistency, honesty and impartiality following the principles of natural justice
- **Efficiency** – We shall use official time and resources efficiently
- **Trust** – We will trust taxpayers except when proved otherwise.

- **Excellence** – We strive to achieve high quality of services through continuous improvement of our procedures and systems
- **Innovation** – We encourage new ideas, methods, processes and practices
- **Collaboration** – We consult and incorporate reasonable concerns of our stakeholders and partners in procedures and systems and keep them promptly informed of all changes with robust IT system.
- **Respect** – We treat all those who we serve and with whom we work with courtesy and dignity
- **Teamwork** – We shall work together as teams to achieve our vision.

## **EXPECTATIONS**

The success of the Department's functioning and administration depends on the co-operation from the client public. The Department therefore expects the following from the dealers:-

- ✓ Promptness in registration according to the provisions of Act and Rules.
- ✓ Promptness in filing correct and complete returns.
- ✓ Correctness in the maintenance and submission of accounts.
- ✓ Promptness in adherence to the New sets of Rules and Procedures introduced in unavoidable circumstances
- ✓ Promptness in payment of taxes
- ✓ Honesty and overall compliance of the tax laws.

## **TOWARDS PROVIDING QUALITY SERVICE**

- Goods and Services Tax Act has been introduced throughout the country from 01.07.2017.
- The dealers previously registered under the Tamil Nadu Value Added tax Act, 2006 as on 30.06.2017, have been successfully migrated to the Tamil Nadu Goods and Services Tax Act, 2017 portal, without any hindrance.

- Online registration made available in the website [www.gst.gov.in](http://www.gst.gov.in) maintained by GSTN.
- Dealers are entitled to get state-wise PAN based Certificate of Registration, online, within three days from the date of filing of application for registration. This will be valid till it is cancelled by the competent authority or on the closure of the business or on suo-moto cancellation.
- Registration under Goods and Services Tax Act 2017, is for both Centre and States.
- The general information regarding the Commercial Taxes Department is readily available in the website [www.ctd.tn.gov.in](http://www.ctd.tn.gov.in). **GSTN (GST Network)** Helpline: 0124-4688999 Email: [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in)
- **“Anti-profiteering Measure”**- An authority was constituted under the Goods and Services Tax Act to monitor, whether the benefit of reduction in rate of tax has ultimately reached the consumers by commensurate reduction in prices of goods and services.

- **“Advance Ruling Authority”**-In order to clarify the registered person on the classification of any goods and services or both, applicability of a notification issued, determination of time and value of supply of goods and services or both, admissibility of input tax credit of tax paid or deemed to have been paid, an Advance Ruling Authority was constituted under the GST Act comprising of officers from both Central and State.
- For complaints and grievances under the present GST regime, the dealers and members of the public can address the Additional Commissioner (Taxation), Office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5.
- Consultations with associations of trade, industry and consumers are periodically held while reviewing policies and procedures.
- Timely publication of all amendments made in acts and rules as well as information regarding Circulars, Notifications, procedure for filing of monthly returns etc., are available in the

website [www.ctd.tn.gov.in](http://www.ctd.tn.gov.in) and [www.cbec.gov.in](http://www.cbec.gov.in)

- The Right to Information Act is being implemented in the Department and its implementation is being closely watched at the highest level.
- The Traders' Welfare Board has been constituted with a view to extend financial assistance to the members and their family for medical treatment, educational purposes, etc.

## **CONCLUSION**

A spirit of mutual trust and respect between the Department and the client public will be able to contribute significantly for the development of both the Centre and State by boosting the country's economy and reducing their fiscal deficit. The Department constantly strives to improve efficiency in collection of Government revenue, while at the same time this department performs not only the functions of regulating trades and



collecting taxes but also looks after the welfare of traders and has transformed into a trader friendly department. The Department assures that it will always function as citizen friendly Tax Department making it easier for the dealers to do business in the State.