



**COMMERCIAL TAXES AND
REGISTRATION DEPARTMENT**

**DEMAND NO.10
COMMERCIAL TAXES**

**POLICY NOTE
2016-2017**

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MINISTER FOR COMMERCIAL TAXES**

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**GOVERNMENT OF TAMIL NADU
2016**

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POLICY NOTE 2016-2017

COMMERCIAL TAXES DEPARTMENT

INTRODUCTION

Commercial Taxes contribute 76% of the State's Own Tax Revenue. Commercial Taxes includes Value Added Tax (VAT), Sales Tax, Central Sales Tax (CST), Entertainment Tax, Entry Tax, Luxury Tax etc.

Despite the economic slowdown at global and national levels, continuous reduction of price of petroleum products and unprecedented damage caused to production/business facilities on account of floods in six revenue districts of the State, the Commercial Taxes Department was able to collect a revenue of Rs.61,709.58 crore during the year 2015-2016, which was an excess of Rs.1,394.97 crore over the collection made in the previous year 2014-15. It is notable that this was achieved without raising the sales tax rate or

introducing any new revenue augmentation measures.

The Commercial Taxes Department continues to orient its tax administration and policies towards improving tax compliance, providing better service to tax payers and reducing cost of compliance.

2. ORGANISATIONAL SET UP

The functional and territorial organizational structure of the department has been planned keeping in mind better service delivery to the dealers and to provide efficient tax administration. Commissioner of Commercial Taxes is the Head of the Department, having headquarters at Chennai. He is assisted by five Additional Commissioners and one Joint Commissioner (Administration). The department has been organized on functional lines and its various responsibilities are carried out by four different wings as described below:-

2.1 Assessment Wing

There are 328 assessment circles, the basic units of tax administration located across the State headed by Assistant Commissioners / Commercial Tax Officers. These circles are monitored by 40 Territorial Deputy Commissioners at District / Zonal level and by 10 Joint Commissioners at the Divisional level.

A Large Tax Payers Unit in Chennai headed by a Joint Commissioner and assisted by four Deputy Commissioners and another Large Tax Payers Unit in Coimbatore headed by a Deputy Commissioner function as assessment circles of top tax payers in Chennai and Coimbatore region respectively, who account for about 60% of the taxes collected by the department.

2.2 Audit Wing

Audit is an inherent part of any tax administration and is meant to check the correct

computation of taxes, point out errors in assessments, verify the records related to outflow of the Government funds by way of refunds and point out any irregularities or malpractices therein, among other things.

Each Commercial Tax District has one internal audit party headed by an Assistant Commissioner and assisted by a Commercial Tax Officer. These internal audit parties take up regular audit of the assessment circles and check posts based on the programme drawn by the Joint Commissioners.

2.2.1 Accountant General's Audit

Annual audit in the assessment circles is a periodic exercise by the Accountant General. Besides, the Accountant General does performance audit and thematic study on different activities of the department from time to time. Important audit observations pointed out by the Accountant General are discussed in the joint

meetings of the Departmental Audit Committee which are regularly conducted by the Secretary to Government, Commercial Taxes and Registration Department and attended by the Commissioner of Commercial Taxes and the senior officials from the office of the Accountant General.

2.3 Appellate Wing

2.3.1 First Appeal

The first appeal against the orders passed by any assessing officer upto the rank of Assistant Commissioner lies with Appellate Deputy Commissioner and the appeal against the assessment orders passed by Deputy Commissioner lies with Appellate Joint Commissioner having jurisdiction. Twenty Appellate Deputy Commissioners and two Appellate Joint Commissioners are functioning in the appellate wing under the control of Tamil Nadu Sales Tax Appellate Tribunal (STAT). In case of appeals filed before the appellate authorities,

the department is represented in each appellate forum by a Departmental Representative in the cadre of Assistant Commissioner.

2.3.2 Tamil Nadu Sales Tax Appellate Tribunal

Appeal against orders of the First Appellate Authority i.e., Appellate Deputy Commissioner or Appellate Joint Commissioners lies before the Sales Tax Appellate Tribunal (STAT). The Main Bench of STAT is located in Chennai and Additional Benches are located in Chennai, Madurai and Coimbatore. The STAT is headed by the Chairman, in the rank of a District Judge. An officer belonging to Indian Audit and Accounts Service or Income Tax department or Central Excise department or Customs department or Railway Accounts department or Defence Accounts department or a member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India is the second member of the Tribunal. A Departmental

member in the cadre of an Additional Commissioner is also appointed as a member of the Main Bench.

Each Additional Bench of the STAT is constituted by a Judicial Member in the rank of a Subordinate Judge and an Additional Departmental Member in the cadre of a Joint Commissioner. A State Representative in the cadre of a Joint Commissioner and an Additional State Representative in the cadre of a Deputy Commissioner represent cases of the department before the Main Bench and the Additional Benches, respectively.

2.3.3 Tax cases in High Court and Supreme Court

Special Government Pleader (Taxes), assisted by Additional Government Pleaders and Government Advocates appointed by the Government appear on behalf of the department in tax cases in the High Court of Madras and

Madurai Bench of Madras High Court. They also defend the writ petitions filed against the department. Tamil Nadu Advocate-on-Record assists the department in conduct of the cases in the Supreme Court of India.

2.4 Enforcement Wing

2.4.1 Field Enforcement Divisions

This wing consists of eight Enforcement divisions spread across the State and one Inter-State Investigation Cell located in Chennai. All Enforcement divisions and the Inter-State Investigation Cell are headed by Joint Commissioners. Primary function of Enforcement Wing is to identify and control evasion of tax by making investigation, monitoring the movement of goods, conducting surprise inspections and field audit in the places of business of assesseees.

Inter-state movement of goods is monitored through 28 check posts situated at the State borders between Tamil Nadu and Andhra Pradesh,

Karnataka, Kerala and Puducherry. 13 checkpoints have also been established at key locations like seaports, railway yards inside the State. Movement of goods within the State is also monitored by 61 Roving Squads. 144 Groups consisting Commercial Tax Officers and Deputy Commercial Tax Officers are used to make investigation with regard to tax evasion and to conduct field audit and surprise inspection at the place of business of dealers. The proposals evolved on the basis of result of such audit and inspection are sent to the assessing authorities concerned to implement the same by making assessment.

2.4.2 Inter - State Investigation Cell (ISIC)

Inter-State Investigation Cell (ISIC) is headed by a Joint Commissioner who liaises with officials in other States to detect evasion of tax in respect of inter-State transactions and exchanges data with them for verification. Based on the

result of such verification, proposals are evolved wherever possible and sent for implementation. In certain cases Investigation Files are opened and sent to Joint Commissioner, enforcement concerned to take further action.

2.4.3 State Business Intelligence Unit

A Business Intelligence Unit has been established in the office of the Commissioner of Commercial Taxes under the direct supervision and control of the Commissioner of Commercial Taxes. This Unit is headed by a Joint Commissioner and consists of one Deputy Commissioner, four Assistant Commissioners, one Assistant Programmer and one Statistical Inspector. The State Business Intelligence Unit (SBIU) makes extensive use of Information Technology in analyzing the data received from various sources like returns of the dealers, documents collected at the check posts of the Department, information gathered from the

agencies of Central Government such as Central Board of Excise and Customs (CBEC), Central Board of Direct Taxes (CBDT), Director General of Foreign Trade (DGFT) etc., returns and check post data of various other State Governments, etc. to detect major tax evasion. Useful reports prepared on the basis of such data analysis are sent to Territorial and Enforcement Wings of the department for taking further action towards curbing tax evasion.

2.4.3.1 Divisional Business Intelligence Units (DBIUs)

Divisional Business Intelligence Units (DBIUs) have also been constituted in each Enforcement division under the direct charge of the Joint Commissioner. They undertake similar investigation activities as done by State Business Intelligence Unit (SBIU), collecting information from local authorities/sources within their jurisdiction.

3. STATISTICS AND RESEARCH CELL

Statistics and Research Cell at the headquarters is headed by a Joint Director of Statistics. The team comprises one Joint Director (Statistics), two Statistical Officers, one Statistical Inspector and two Assistant Statistical Inspectors.

Each Commercial Taxes Division has a Junior Research Officer assisting the Joint Commissioner and each Zone/Commercial Taxes District has a Statistical Inspector assisting Deputy Commissioners.

Statistics and Research Cell regularly brings out the following reports/ publications:-

1. Booklet on "Commercial Taxes Department – Administrative Report" – Annually
2. Selected Indicators on Commercial Taxes Department (Folder) – Annually

3. Time series report on "Statistical Compendium on Commercial Taxes Department" – Annually
4. Revenue Analysis of Top 100 dealers for all Divisions and for the State – Monthly
5. Revenue Analysis of maximum revenue yielding commodities for all the Commercial Taxes Divisions and for the State – Monthly
6. Report on Act-wise and Division-wise revenue – Monthly; and
7. Report on Monthly Performance of the Divisions – Monthly.

4. COMMERCIAL TAXES STAFF TRAINING INSTITUTE (CTSTI)

The Commercial Taxes Staff Training Institute in Chennai is functioning from 1982 onwards headed by a Director in the cadre of Joint Commissioner (Commercial Taxes). The objective of the training Institute is to impart "In Service Training" and " Refresher Training" to all officials of the department. Training is also imparted at

the Regional Training Centres at Vellore, Salem, Coimbatore, Trichy, Madurai and Tirunelveli. All the staff and officers of the department are taught basic computing skills as well.

Commercial Taxes Staff Training Institute, Chennai also arranges training to all officials in specialized areas of Fraud Risk Management, Case Method Teaching, Team Building Activities, Success Through Excellence and Cyber Forensics conducted by various leading institutions in the field so as to acquire efficiency in specialized subjects for improving quality in handling key issues associated with Department functions.

During the year 2015-2016, following special trainings were organised:

- Outbound Residential Managerial Training for the officers in the cadre of Joint Commissioners and Deputy Commissioners.

- Induction training for Assistant Commercial Tax Officer of Commercial Tax Department, Government of Puducherry on related topics for a work.
- Training of software ERP 9 for the officers of the Enforcement wing at Chennai and Coimbatore.

5. ACTS ADMINISTERED BY THE DEPARTMENT

Commercial Taxes Department is administering the following Acts:-

1. Tamil Nadu Value Added Tax Act, 2006
(with effect from 1.1.2007)
2. Central Sales Tax Act, 1956
3. Tamil Nadu General Sales Tax Act, 1959
(upto 31.12.2006)

4. Tamil Nadu Additional Sales Tax Act, 1970
(upto 31.12.2006)
5. Tamil Nadu Entertainments Tax Act, 1939
6. Tamil Nadu Betting Tax Act, 1935
7. Tamil Nadu Tax on Luxuries Act, 1981
8. Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990
9. Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (This Act was struck down by the Hon'ble Madras High Court by its order dated 23.3.2007. An appeal against the order is pending before the Hon'ble Supreme Court of India)
10. Tamil Nadu Advertisements Tax Act, 1983.

6. TREND IN REVENUE COLLECTION

Despite a general economic slowdown, the Commercial Taxes Department has been able to maintain a significant growth in collection of revenue through better monitoring and strict enforcement against tax evasion. Revenue collection by the department under all the Acts in the past five years is as below:

Year	Revenue Collection (Rs. in crore)
2011-2012	39,545.00
2012-2013	47,885.00
2013-2014	56,851.87
2014-2015	60,314.61
2015-2016	61,709.58

7. ACT-WISE REVENUE OVER THE PAST FIVE YEARS

Act-wise revenue contributions during the last five years are as below:

(In crore)

	Act	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
1.	Tamil Nadu Value Added Tax	33,997	42,038	51,245	53,930.47	54,804.54
2.	Central Sales Tax	2,819	2,904	3,116	3,811.17	4,037.76
3.	Tamil Nadu General Sales Tax	259	261	218	195.21	211.12
4.	Entertainment Tax	59	70	68	82.97	106.29
5.	Betting Tax	7	6	5	5.60	5.65
6.	Luxury Tax	256	290	299	319.26	357.03
7.	Entry Tax on Vehicles	2,148	2,316	1,900	1,969.93	2,187.19
	Total	39,545	47,885	56,851	60,314.61	61,709.58

8. TAX ADMINISTRATION

Cost efficiency of Tax administration by Commercial Taxes Department has improved over the years. Administrative cost of Commercial Tax collection has never crossed even 1% of the total tax receipts in a year. During the year

2015-2016, the administrative cost as a percentage of collection was 0.46% to the total receipts of commercial taxes.

9. TAX TO GROSS STATE DOMESTIC PRODUCT RATIO

Tamil Nadu is the fourth largest State in India in terms of Gross State Domestic Product (GSDP). Revenue collection of taxes is viewed against Gross State Domestic Product as it serves as an indicator of its depth (tax rates) and breadth (avoidance of tax evasion).

The Net Commercial Taxes to GSDP ratio has remained at 5.09% in 2015-2016. This indicates steady improvement in efficiency in mopping up of taxes.

Further, the Efficiency ratio (collection efficiency measured as the ratio of Tax revenue to GSDP further divided by the Standard rate of tax), a measure of tax compliance and efficiency of VAT as a source of revenue, has improved steadily

since 2010. It is expected that better enforcement and implementation of Total Solution Project (TSP) would lead to better compliance and further improvement in the efficiency ratio.

10. TAX EXEMPTIONS/ REDUCTIONS UNDER TAMIL NADU VALUE ADDED TAX ACT, 2006

- (a) VAT on cardamom has been reduced from 5% to 2% with effect from 01.04.2015.
- (b) VAT on LED lamps of all kinds, air compressors, pump sets upto 10 hp and their parts thereof and cellular telephones (mobile phones) has been reduced from 14.5% to 5% with effect from 01.04.2015.
- (c) Fishing accessories like fishing ropes, fishing floats, fishnet twine, fishing lamps, fishing swivels and mosquito

nets have been exempted from VAT with effect from 01.04.2015.

- (d) Works contract relating to sizing of yarn has been exempted from VAT with effect from 01.04.2015.

11. PRE-BUDGET MEETINGS

Every year, the Government organizes pre-budget meeting at the State level in which representatives of trade and industry associations across the State participate and give their suggestions regarding taxation. Accordingly, a pre-budget meeting was conducted on 19.07.2016. This meeting was chaired by the Hon'ble Minister for Finance, Personnel and Administrative Reforms. The Hon'ble Minister for Commercial Taxes, Additional Chief Secretary (Finance), Additional Chief Secretary (Commercial Taxes and Registration) and other senior officials of Commercial Taxes Department participated in this meeting. Suggestions received during the

meeting are being examined in detail and appropriate action is being taken.

12. GOODS AND SERVICES TAX (GST)

The Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014 for roll out of the Goods and Services Tax (GST) was passed by the Lok Sabha on 5th May 2015. Subsequently, the Bill was referred to the Select Committee of the Rajya Sabha which gave its recommendations on 22nd July 2015. The Bill has been passed by the Rajya Sabha on 3rd August 2016 and Lok Sabha on 8th August 2016 .

13. TRADERS WELFARE

13.1 Traders Welfare Board

13.1.1 Activities

Tamil Nadu Traders Welfare Board was constituted for implementing several welfare schemes for the traders. The welfare schemes are implemented through the interest received from

the corpus fund, which was increased in 2012 from Rs.2 crore to Rs.5 crore by the Government and the matching grant given by the Government equal to the one time membership fee received from the members.

13.1.2 Renewal of membership fee

The Government have done away with the requirement of annual renewal of membership and have extended the membership to small dealers, who are doing business by obtaining necessary license from the concerned local bodies, even if they are not registered under the Tamil Nadu Value Added Tax Act, 2006 or are not paying professional tax.

13.1.3 Welfare Schemes

Various welfare schemes viz., family assistance, medical assistance, educational assistance, etc., are being provided by the

Traders Welfare Board to their members and their families.

13.2 Traders' Grievance Redressal Day

In order to improve interaction between the officers of the department and traders, an announcement was made in the demand for grants in 2014-2015 to conduct Traders' Grievance Redressal Day on every Monday in the offices of the Deputy Commissioners and Joint Commissioners. Accordingly, every Monday, Traders' Grievance Redressal Day is being conducted by Deputy Commissioners (CT) and Joint Commissioners (CT) in their respective offices.

An online grievance registration and monitoring system is also in place.

14. CENTRAL SALES TAX COMPENSATION

As part of the road map for the implementation of GST, the Central Sales Tax

(CST) rate was reduced from 4% to 3% with effect from 1.4.2007 and further brought down to 2% with effect from 1.6.2008. The Government of India agreed to compensate the States for the revenue losses. **The State of Tamil Nadu has filed CST loss compensation claims of Rs.13,227.46 crore for the years 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012 and 2012-13, out of which the Government of India has so far released an amount of Rs.7,655.59 crore. The balance sum of Rs.5,571.87 crore is yet to be released towards CST loss compensation to the State of Tamil Nadu.**

15. COMPUTERISATION

15.1 Total Solution Project

The Government sanctioned Rs.230.95 crore for implementing End to end Total Computerization Project for five years and finalized the bid value to the tune of

Rs.179.98 crores. M/s. Tata Consultancy Services Ltd. was entrusted as System Integrator (SI) for implementing this Project. The agreement was executed on 09.12.2013 and the project work started on the same day. All infrastructures like Servers, computers, printers and network have been provided by TCS.

The prime objectives of this Project are:

- Improve service delivery for the dealers through
 - a) Providing anytime anywhere access to Services
 - b) Reduction in service turnaround time and minimal physical interaction with the Department
 - c) Increased channels for service delivery
 - d) Transparency in service delivery

- Support the Department in achieving its goal of enhanced revenue collection through
 - a) System aided decision making in core Tax processes
 - b) Greater G2G collaboration
 - c) Simplification and streamlining of the procedures of the Department and reduction of cumbersome, time-consuming and non-value adding activities of the Department so that the staff can spend their time on core activities
 - d) Enhanced Analytics and reporting capabilities and business intelligence for system aided decision making.

The Project has been inaugurated by the Hon'ble Chief Minister of Tamil Nadu on 29.01.2016.

15.1.1 Registration

As part of the project a new web portal of the department <https://ctd.tn.gov.in> was rollout on 29.01.2016.

Through this portal, the dealers have been provided with the facility to apply for Registration Certificate along with TIN. On successful online submission of application and supporting documents, the dealers can download the certificate digitally signed by the Assessing Officer.

15.1.2 Online generation of Checkpost forms (JJ, KK, LL and MM)

The facility to generate the Checkpost forms for the movement of goods viz., Forms JJ, KK, LL and MM have been provided to the dealers through the portal <https://ctd.tn.gov.in> from 29.01.2016.

15.1.3 Filing of returns

From 01.07.2016, the dealers have been facilitated to file the returns (for the month of June 2016) through the new portal <https://ctd.tn.gov.in> in the new format and Annexures. Presently, about 3,98,000 dealers are

filing their monthly returns online (89% of the total assesseees).

15.1.4 e-payment

e-payment of taxes through online and offline payment also been implemented through the new portal <https://ctd.tn.gov.in>. From 01.07.2016, online payment can be made through 26 Banks and offline payment can be made at the Branch counters of 6 Banks. Presently, about Rs.4,600 Crores (87% of total CT revenue) is being collected from around 85,000 dealers every month through e-payment facility.

15.1.5 Online issue of 'C' & 'F' forms

The facility of generating the Online 'C' & 'F' forms has been provided to the dealers, based on the monthly returns filed by them from November 2012. Through this facility, the visit of the dealers to the Assessment Circles for obtaining the forms has been minimized.

At present, all the statutory forms (C, F, H) can be generated online.

15.1.6 Refund request for exporters

The filing of Form "W" return has been prescribed for the exporters who claim the refund of Input Tax credit on their zero rated sales. Introduction of e-filing of Form "W" has made the process of refund to the exporters faster, when compared to the manual system. Starting from applying for refund upto the approval and generation of proceedings can be done through online. The status of the refund claim is updated in the website and therefore, the interface between the Department and Dealer is kept at the minimum. In order to validate the export sales, a Memorandum of Understanding (MOU) has been signed with Directorate General of Foreign Trade (DGFT) for verifying Electronic Bank Realization Certificate (e-BRC).

15.1.7 e-filing of Annual Returns

e-Filing facility has been provided to dealers for filing Annual Returns. So far, around 39,000 dealers have filed Returns online and around 2.30 Lakhs dealers are expected to utilize this facility during this year.

15.2 Data Retrieval Lab

The Data Retrieval Lab has been established which enables the Department to arrest the IT enabled evasion and different kinds of sophisticated trade malpractices by processing the data seized from the dealers, which have been stored in different storage media and deciphering the suppressed transactions.

Data from the storage media like Hard Disks, seized from dealer premises have been retrieved and processed in the Lab. Training on the data retrieval has also been given to the Department officials.

15.3 Other online Services

The following facilities / services are also available in the website

<https://ctd.tn.gov.in>, for the mercantile public:

- Viewing and downloading of the Acts & Rules, Forms, Circulars, Clarifications, Government Orders and Notifications issued.
- The facility to view dealer payment history and profile (Dealer's Ledger).
- On-line search facility to know the rate of tax and schedule of commodities.
- On-line search facility of the details of dealers by entering their TIN or Name.
- A help desk has been created to assist the users of the new web portal with toll free number 1800 103 6751 and e-mail id helpdesk@ctd.tn.gov.in

15.4 Tax Information Exchange System (TINXSYS)

TINXSYS is a **Centralised Solution**, implemented by the Empowered Committee of State Finance Ministers (EC), to facilitate information exchange between State Commercial Taxes Departments. This provides effective monitoring of Inter-State Trade such as movement of goods sold under concessional rate of tax. The mercantile public as well as Commercial Tax officials can make use of this system to verify the details of dealers and the details of statutory forms under Central Sales Tax Act.

16. INFRASTRUCTURE AND AMENITIES

16.1 Construction of own buildings for Commercial Tax Assessment Circles other than Chennai

In order to provide better facilities to the staff and visiting traders and to provide good working environment, sanction was accorded for

construction of 16 buildings in various locations for housing 39 offices of the Department at a cost of Rs.23 crore during the year 2011-2012. Out of 16, construction works have been completed in 14 buildings and the offices are functioning now. In Sivagangai, the construction work has been completed and ready for inauguration. One proposal (Valparai) has been dropped.

During the year 2012-2013, sanction was accorded for construction of own buildings in 10 places for housing 16 offices at a cost of Rs.11.18 crore. In all the places, construction works have been completed and the offices are functioning.

During the year 2013-2014, sanction was accorded for construction of own buildings in 7 places for housing 9 offices at a cost of Rs.10.85 crore, based on the announcement made by the Hon'ble Chief Minister under Rule 110 on the floor of the Assembly on 13.05.2013. Construction works have been completed in

3 places and the offices are functioning now. In the remaining 4 places, construction work is nearing completion.

16.2 Construction of own buildings for Commercial Tax Assessment Circles in Chennai

On 07.08.2014 an announcement was made by the Hon'ble Chief Minister under Rule 110 on the floor of the Assembly that two Commercial Tax Complexes, one in South and another in North Chennai for housing the Commercial Taxes offices functioning in private buildings, i.e., 70 Assessment Circles and Large Tax Payers Unit in Chennai will be constructed at a cost of Rs.60 crore. The Government have accorded administrative and financial sanction for a sum of Rs.51.98 crore for the construction of an Integrated building for both Commercial Taxes and Registration Department in South Chennai at Venkatapuram Village, Guindy, for accommodating 52 Commercial Taxes Offices and

4 Registration Department Offices. The Government have also sanctioned a sum of Rs.25.25 crores for construction of an Integrated complex in North Chennai for housing 34 Commercial Taxes Offices.

16.3 Modernisation of the Office of the Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai

As announced by the Hon'ble Chief Minister under Rule 110 on the floor of the Assembly on 07.08.2014, the Government have sanctioned Rs.1.38 crore for modernization of the office of the Commissioner of Commercial Taxes, functioning at 4th Floor, Ezhilagam Building, Chepauk, Chennai-5, to improve the working environment and infrastructure facilities to the officials for better functioning and also to fulfill the requirements for implementation of end-to-end computerisation, viz., Total Solution Project. The work is nearing completion.

16.4 Construction of Integrated Commercial Taxes Office building

As announced by the Hon'ble Minister for Commercial Taxes and Registration during the demand for grants for the year 2015-16 in the Assembly on 21.09.2015, the Government have accorded sanction for a sum of Rs.10.00 crore for construction of an Integrated Office Complex at Survey No.375/1, Varadharajapuram village, Nazarathpettai in Poonamallee Taluk of Tiruvallur District, to accommodate 17 Commercial Tax Offices. The work shall be commenced during the year 2016-2017.

16.5 Additional Fund for Building Maintenance, as one time grant

As announced by the Hon'ble Minister for Commercial Taxes and Registration during the demand for grants for the year 2015-16 in the Assembly on 21.09.2015, the Government have sanctioned a sum of Rs.5,00,43,500/- for carrying out the civil and electrical works, and to provide

modular furniture, etc., through Public Works Department and TANSI in various Commercial Tax Offices housed in Government buildings.

17. PURCHASE OF VEHICLES

There are 238 vehicles sanctioned for the Department, out of which 227 are in roadworthy condition. Condemnation certificates will be shortly obtained in respect of 11 vehicles and they would be replaced.

During 2012-2013, 16 vehicles have been purchased at a cost of Rs.86.38 lakhs.

During the year 2014-2015, 22 vehicles have been purchased at a cost of Rs.124.12 lakhs.

During the year 2015-2016, 14 vehicles have been purchased at a cost of Rs.84.31 lakhs.

18. RIGHT TO INFORMATION ACT, 2005

Right to Information Act, 2005 was enacted to bring transparency in the working of Government Organisations. The Commercial Taxes Department with fairly large amount of direct interaction with the mercantile public, ensures that the activities of the Department are conducted in a clear, simple and transparent manner. Towards this objective, the Department gives special importance to all the petitions received under the Right to Information Act, 2005 and replies are sent promptly to the applicants in all the cases.

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