



COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

DEMAND NO.10

COMMERCIAL TAXES

**POLICY NOTE
2022-2023**

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**Minister for Commercial Taxes
and Registration**

©
GOVERNMENT OF TAMIL NADU
2022

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1. Preface

The Commercial Taxes Department plays a pivotal role in mobilization of revenue to the State exchequer. The Department ensures maximum use of state-of-the-art technologies for efficient tax administration.

The Goods and Services Tax Act, 2017 is a major indirect tax reform introduced from 01.07.2017 by amalgamating many Central and State taxes. This is a dual levy taxation system as both the Centre and State can levy taxes concurrently (i.e., CGST and SGST respectively) on the value of supply of goods or services or both.

Integrated Goods and Services Tax is levied on inter-state supplies and on imports and exports.

The Department adopts trader-friendly implementation of tax policies without any harassment to the taxpayers and at the same time ensures efficiency in collection of taxes.

2. Major activities of the Department

The Commercial Taxes Department mainly performs the implementation of Tamil Nadu Goods and Services Tax Act, 2017. Besides, the implementation of Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956 (relating to six goods enumerated in Entry 54 of State List of the VII Schedule to the Constitution of India, namely Petroleum Crude, High Speed Diesel, Motor Spirit (commonly known as Petrol), Natural Gas, Aviation Turbine fuel

and Alcoholic liquor for human consumption) is also performed by this Department.

The Department also administers the residual work, relating to the following legacy Acts, which were in force till 30.06.2017:-

1. Tamil Nadu Value Added Tax Act, 2006
2. Tamil Nadu General Sales Tax Act, 1959
3. Tamil Nadu Additional Sales Tax Act, 1970
4. Tamil Nadu Entertainments Tax Act, 1939
5. Tamil Nadu Betting Tax Act, 1935
6. Tamil Nadu Tax on Luxuries Act, 1981
7. Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990
8. Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001
9. Tamil Nadu Advertisements Tax Act, 1983
10. Central Sales Tax Act, 1956

3. Revenue collection for the past six years

The revenue collections by the Department in the past six years is tabulated below:-

(Rs.in crore)

Year	Collection of Revenue
2016-2017	67,576.77
2017-2018	73,148.28
2018-2019	87,905.26
2019-2020	95,086.93
2020-2021	96,209.23
2021-2022	1,04,970.06

4. Administrative Expenditure

The expenditure incurred on administration has been maintained below one percent every year as under:-

Year	Revenue receipts (in crore)	Expenditure amount (in crore)	Expenditure to revenue receipts (in %)
2018-19	87,905.26	386.56	0.44
2019-20	95,086.93	470.82	0.50
2020-21	96,209.23	459.39	0.48
2021-22	1,04,970.06	425.95	0.40

5. Revenue collection during the GST regime

The details of GST revenue collection from the year 2017-18* to 2021-22 are tabulated below:-

(Rs.in crore)

Year	Non GST**	VAT/ Others	SGST	IGST settlement	Adhoc IGST settlement	Compensation	Total
2017-18	28,554.90	3,518.80	16,199.93	7,402.99	1,304.00	632.00	57,612.62
2018-19	42,414.96	593.98	24,476.56	12,425.94	4,842.82	3,151.00	87,905.26
2019-20	44,023.19	796.53	27,117.38	14,031.04	196.76	8,922.03	95,086.93
2020-21	42,982.27	393.52	23,870.18	15,534.18	2,826.26	10,602.82	96,209.23
2021-22	48,401.21	416.74	29,440.98	16,540.01	2,935.32	7,235.80	1,04,970.06

*Period from 01.07.2017 to 31.03.2018

**Represents Non-GST revenue collection in respect of petroleum products and alcoholic liquor for human consumption under TNVAT Act, 2006 and CST Act, 1956. Petroleum products include Petrol, Diesel, Aviation Turbine Fuel, Natural Gas and Crude Petroleum.

6. Organisational Structure of the Department

The Commissioner of Commercial Taxes heads the Commercial Taxes Department and the Commissioner is

assisted by a Senior Additional Commissioner, five more Additional Commissioners and one Joint Commissioner (Administration-in the IAS cadre) among other officers.

The Commissioner of Commercial Taxes is empowered to extend the due date of filing of monthly and annual returns by taxpayers, to extend the time limit to file the details of remittance in convertible foreign currency by the exporter of service, issue orders for arrest of tax evaders and also exempt class of persons from filing of annual returns under the Tamil Nadu Goods and Services Tax Act, 2017. For the purpose of uniformity and also to assign functions to the subordinates, the Commissioner is empowered to issue guidelines regarding implementation of the Act.

The Commercial Taxes Department comprises 12 Territorial Divisions (including Large Taxpayers Unit-LTU) and 9 Intelligence Divisions which are headed by the respective Joint Commissioners. During the year 2021-22, Government orders were issued for the formation of 7 new Territorial Divisions and 6 Intelligence Divisions and further action is being taken to create these new Divisions. The Territorial Wing consists of 42 Zones/Commercial Taxes Districts which are headed by Deputy Commissioners. In the present GST regime, an Appeal Wing functions separately as the first Appellate Authority for 'Legacy Appeal' and for 'GST Appeal'. The Sales Tax Appellate Tribunal which is the second Appellate Authority for Legacy Acts has its main bench at Chennai and additional benches at Chennai, Madurai and Coimbatore.

To facilitate the large taxpayers of the State, a separate Large Taxpayers Unit (LTU) functions in Chennai. The top 100 taxpayers are allotted to this unit to provide efficient services to them. The details of collection of revenue from these large taxpayers are given below:-

Year	Nature of Tax	State Revenue (Rs. in crore)	LTU Revenue (Rs. in crore)	Share of LTU in State Revenue
2020-21	Non-GST	43,375.79	39,937.19	92%
2021-22		48,817.95	44,458.12	91%
2020-21	State GST (State taxpayers only)	13,446.14	2,941.14	22%
2021-22		16,709.25	3,546.26	21%
2020-21	Total	56,821.93	42,878.32	75%
2021-22		65,527.20	48,004.38	73%

The administration of the Department was re-organized with effect from 01.06.2019 so as to ensure improved performance and prompt delivery of services to taxpayers.

The Commercial Taxes Department consists of three main administrative wings, namely Assessment Wing, Appellate Wing and Intelligence Wing.

7. Functions of the Assessment Wing

In the assessment wing, there are 338 assessment circles in the State, which are under the control of Assistant Commissioners/Commercial Tax Officers. These circles perform a wide range of activities such as issue of registration, levy and collection of tax, monitoring the filing of returns, scrutiny of returns, assessment/adjudication, transitional credits and recovery of arrears of tax. At the district level, these assessment circles are monitored by 42 Deputy Commissioners and at divisional level by 11 Joint Commissioners. The Territorial Joint Commissioners are

vested with revisionary powers against the adjudications done by proper officers.

7.1. Primary functions of the Review, Appeal and Revision Wing

Under the TNGST Act, 2017, all the adjudication orders passed and the decisions taken by the proper officers are reviewed by the Deputy Commissioners, the heads of zonal/CT districts along with the assistance of the Assistant Commissioners functioning under them.

As a result of review, wherever required, the Department takes up appeal before the appellate authority under GST Act, 2017. The appeals are to be filed within 6 months and wherever appeals are not filed in time, revision under Section 108 of GST Act is taken up by the Joint Commissioners of the Division.

Further, Revision Petitions filed by the taxpayers under the Legacy Acts are also

taken up for hearing and orders passed in accordance with the provisions of the said Acts.

The details of disposal of Revision Petitions filed by the dealers are furnished below:-

Admission upto 2021	Filed during 2021-2022	Total	Disposed	Balance as on 31.03.2022
1,524	48	1,572	442	1,130

Consequent to introduction of the Insolvency and Bankruptcy Code, 2016, in case of the corporates who have been referred to the insolvency resolution process or for liquidation before National Company Law Tribunal (NCLT), the claims of the Department are filed before NCLT and monitored. In case of rejection of claims partially or entirely, Interlocutory Application (IA) is filed by the Department.

In this wing, under the Legacy Acts, all the Tribunal orders are reviewed and decision taken either to record or to take up further appeal before the High Court. Wherever question of law is involved, the High Court orders are taken up before the Supreme Court in the form of Special Leave Petition. Also appeals on certain Tribunal orders relating to inter-state stock transfer and consignment sales, wherever required, are taken before Central Sales Tax Appellate Authority (CSTAA) and followed up in this wing.

The details of decision taken on the orders of the Tribunal are furnished below:-

Year	Recorded	Tax case filed
2021-2022	659	17

7.2. The Accountant General's Annual Audit

The Accountant General takes up annual audit on the assessments/decisions/collections made under the Tamil Nadu Value Added Tax Act, 2006, Central Sales Tax Act, 1956 and Tamil Nadu Goods and Services Tax Act, 2017. Besides taking up the performance audit, the Accountant General also undertakes thematic study on the various activities of the Department. The State level Audit and Accounts Committee/Apex Committee meeting is being held under the Chairmanship of the Chief Secretary to Government to discuss the issues pertaining to inspection reports, draft paragraphs, explanatory notes and Action taken notes on the recommendations of the Committee on Public Accounts and to reduce the pending Accountant General Audit Paras.

Special sittings are also held by the Accountant General along with the officials of this Department to discuss the settlement of audit defects periodically.

The progress of settlement of AG Audit defects is detailed below:-

Number of Audit Paras pending (Opening Balance as on 01.04.2021)	21,976
Number of AG Audit Paras received upto 31.03.2022	329
Number of AG Audit Paras rectified upto 31.03.2022	1,620
Balance	20,685
Less: Number of AG Audit Paras transferred from PAG (Audit-I) for further follow up action	2,083
Net Balance	18,602

8. Functioning of the Appellate Wing

8.1. First Appellate Authority under Legacy Acts

Under the TNVAT and CST Acts, the Appellate Deputy Commissioner is the first appellate authority for the orders passed by

the assessing officer upto the rank of Assistant Commissioner. The appeals filed against the assessment orders passed by the Deputy Commissioners are heard by the Appellate Joint Commissioner. The Appellate Deputy Commissioners and Appellate Joint Commissioner function under the control of the Tamil Nadu Sales Tax Appellate Tribunal. The Department is represented by a Departmental Representative in the cadre of Assistant Commissioner in the Appellate Forum to defend the appeals filed before the Appellate Authorities.

The details of appeals filed under the first Appellate Authority under the Legacy Acts are furnished below:-

Number of appeals pending as on 31.03.2021	Appeals filed during 2021-22	Total	Appeals disposed during 2021-22	Balance
4,612	1,203	5,815	2,019	3,796

8.2. First Appellate Authority under the Tamil Nadu Goods and Services Tax Act, 2017

Under the Tamil Nadu Goods and Services Tax Act, 2017, the filing of appeal starts in the order of first Appellate Authority, followed by Appellate Tribunal, High Court and Supreme Court. The first Appellate Authorities are the Deputy Commissioners (GST-Appeal) at Chennai-I, Chennai-II, Trichy, Madurai, Erode and Coimbatore. The appeals filed against the orders of the proper officers in the cadre of Assistant Commissioner and below, within their respective jurisdiction are heard by them. The competent authority to hear the appeals filed against the order/decision made by the Deputy Commissioners of Large Taxpayers Unit is the Joint Commissioner (GST-Appeal), Chennai. The Departmental Representative in the cadre of Assistant

Commissioner represents the Department, before the first Appellate Authorities.

The details of appeals filed before the first Appellate Authority under TNGST Act are furnished below:-

Appeals pending as on 31.03.2021	Appeals filed during 2021-22	Total	Appeals disposed	Balance
1,119	3,984	5,103	3,327	1,776

8.3. Filing of Appeal before the Tamil Nadu Sales Tax Appellate Tribunal

Under the TNVAT Act, 2006 and CST Act, 1956, the Tamil Nadu Sales Tax Appellate Tribunal (STAT) is empowered to hear the appeals filed against the orders of the first appellate authority, i.e., appellate Deputy Commissioner or Joint Commissioner. The main bench of STAT is functioning in

Chennai and additional benches are functioning at Chennai, Madurai and Coimbatore.

The Chairman in the rank of a District Judge heads the main bench of the STAT. This tribunal has two additional members, one from the Commercial Taxes Department of the State Government, not below the rank of Additional Commissioner and another from the Indian Audit and Accounts Service or Income Tax Department, not below the rank of Joint Commissioner of Income Tax or an officer of the Joint Commissioner cadre in the Central Excise Department or Customs Department or Railway Accounts Department or Defence Accounts Department or an outsider who is a member of the Institute of Chartered Accountants of India having practical experience of not less than five years as a Chartered Accountant or

a member of the Institute of Cost and Works Accountants of India with a practical experience of not less than five years as a Cost Accountant.

The additional benches of STAT consist of a judicial member in the rank of a Subordinate Judge and an additional departmental member in the cadre of Joint Commissioner. The Joint Commissioner as a State Representative and a Deputy Commissioner as an additional State Representative are representing the State before the Main Bench and the additional Benches respectively.

The details of appeals disposed in the Sales Tax Appellate Tribunal are furnished below:-

Appeals pending as on 31.03.2021	Appeals filed during 2021-22	Total	Appeals disposed 2021-22	Balance
6,830	1,636	8,466	1,603	6,863

8.4. Activities of the Legal Wing

The legal section is entrusted with monitoring of writ petitions, writ appeals and special leave petitions filed by the dealers in tax matters before Hon'ble High Court and Supreme Court and also granting approval for filing counters in writ petitions seeking declaration in legacy matters and in respect of the Goods and Service Tax matters in coordination with the Central Board of Indirect Taxes and Customs (CBIC).

This wing is coordinating and monitoring the sending of instructions to law officers appearing both before High Court and Supreme Court then and there for the effective disposal of the cases. The sanction of legal fees to the law officers is also monitored by this wing.

Besides, this wing ensures effective compliance of the orders of the High Court

and Supreme Court. Further, in the cases where sufficient cause exists for further appeal, the Department prefers writ appeal / review and special leave petition against such orders of the High court.

8.5 Creation of National Tribunal under GST

The formation of an Appellate Tribunal under the Goods and Services Tax Act, 2017 has been challenged in the High Court of Madras. The Appellate Tribunal will have two forums, viz., a National Tribunal and a Regional Bench. Against the orders of the High Court of Madras, a special leave petition has been preferred by the Union of India before the Supreme Court of India and the case is still pending. The proposed Appellate Tribunal will hear the appeals against the orders passed by the first Appellate Authority, i.e., Appellate Deputy

Commissioner or Joint Commissioner or the revision authority, where one of the issues involved relates to the place of supply.

The GST Council has already approved the formation of a Tribunal with a National Bench in New Delhi and one regional bench in Chennai. The State Bench will have jurisdiction for hearing the appeals filed against the orders passed by the appellate authority or revision authority where the issues involved are not related to the place of supply. The proposed State Bench of the Appellate Tribunal will consist of a Judicial Member, one Technical Member each from Central and State Governments and the seniormost Judicial Member in the State will be designated by the State Government as the State President of the State Bench.

9. Functions of the Intelligence Wing

The Intelligence Wing is mainly focusing on tax evaders on the basis of reports prepared with diligence with the help of relevant data and the information gathered in a scientific manner. Based on such information, the taxable persons who have suppressed the turnover, who have availed the ineligible ITC, who have created bogus ITC by circular trading to suppress the tax payment and the beneficiaries of such bogus ITC are identified and inspections carried out to unearth the tax evasions and to take further actions to collect the tax evaded. At the same time, inspections of the goods in movement are also carried out by Roving Squads to check tax evasion.

There are nine Intelligence Divisions across the State headed by the Joint Commissioner, viz., Chennai-I & II, Vellore,

Trichy, Madurai, Salem, Tirunelveli, Coimbatore and Erode. The Data cell and the Survey cell are functioning under the control of the Deputy Commissioner (Investigation) or the Assistant Commissioner (Investigation), as the case may be. These cells gather data or details in respect of taxpayers and provide the same to the Investigation Unit. The Investigation Unit, based on the data gathered from the Data Cell and Survey Cell or inputs from other officers, prepares the investigation file and submits the same to the Joint Commissioner (Intelligence).

In each Intelligence Division there is a Static Roving Squad and Joint Commissioners are authorized to form additional roving squads based on the exigencies in their divisions as per Government orders issued in this regard.

The performance of Roving Squad is detailed below:-

Year	No. of vehicles checked	No. of offences booked	Amount collected (Rs. in crore)
2020-2021	3,09,957	3,379	11.69
2021-2022	5,39,788	10,902	73.22

9.1. Functions of Central Intelligence Wing

The Central Intelligence Wing functions under the control of Commissioner and this wing is assisted by the Additional Commissioner (Intelligence), which comprises Investigation Unit and Coordination Unit.

The Investigation Unit of the Central Intelligence Wing utilizes the services of the Technical cell, Data cell and Survey cell to prepare investigation files in respect of such taxpayers involving goods and services as may be ordered by the Commissioner of Commercial Taxes.

The Coordination Unit functioning under the Central Intelligence Wing, examines the Investigation files received from the Intelligence Divisions and obtains the approval from the Commissioner of Commercial Taxes through the Additional Commissioner (Intelligence). On approval, the investigation file is forwarded to the Joint Commissioner (Intelligence) concerned for inspection under the provisions of the TNGST Act, 2017. The unit also sends weekly reports to the Government on the basis of reports received from the respective Joint Commissioners (Intelligence).

9.2. Details of other functions of the Central Intelligence Wing

The Investigation Files are received by the Central Intelligence Wing as per the existing practice and CIW would examine and process the Investigation Files and after approval by the Commissioner of Commercial

Taxes, the same will be transferred to the related Intelligence Wing for conducting surprise inspection.

If any complaint regarding evasion of tax by taxpayers is received from any sources including anonymous petition the details furnished in the petition are subjected to detailed scrutiny and wherever necessary discreet enquiry from the respective division is called for and based on the data and the reports, action is being taken on the petition for either inspection, audit or referring the same to the proper officer for taking appropriate action as per the provisions of the GST Act. Further, based on the information received from various sources like Directorate General of GST Investigation (DGGI), other State and Central authorities, petitions / complaints from the public, etc., appropriate action is

being taken by the Central Intelligence Wing. In the financial year 2021-2022, a total of 1,810 inspections were conducted and a sum of Rs.69.77 crore was collected and adjudication is under process.

The Central Intelligence Wing also selects suitable cases for GST audit. The accounts of 924 taxpayers claiming refund were chosen for audit under the TNGST Act, 2017 based on certain risk parameters as approved by the Commissioner of Commercial Taxes. These selected cases were sent by the Central Intelligence Wing to the concerned Territorial divisions for conducting field audit. Out of these, in 790 cases, audit has been completed and an amount of Rs.27.89 crore was collected during the year 2021-22.

9.3. Post verification of newly registered taxpayers

The new registrations issued under the TNGST Act, 2017 were taken up for post verification from 01.06.2021 so as to identify and curb bill traders in the initial stage itself. In this activity, the place of business of taxpayers is verified by the Department in all cases without any omission. So far, 3,147 newly registered taxpayers have been found to be non-existent at the declared business premises. Out of these, 1,972 registrations were cancelled and further action is being taken for the remaining cases. This exercise is being carried out every month.

9.4. Details of action taken to eradicate bill trading activities

Verification of e-way bill data and detailed scrutiny of returns filed by the taxpayers are being carried out to curb bill trading activities. During the year 2021-22,

totally 1,044 bill traders have been identified and action under the TNGST Act, 2017 is being taken against them. Moreover, the beneficiaries who have availed fake ITC are being identified and action against them is being taken by way of blocking of wrongly availed credit and such amount is being collected along with penalty and interest. The Commissioner of Commercial Taxes is empowered under Section 69(1) of the TNGST Act, 2017 to take criminal action including arrest of the wilful defaulters who issue invoices without supply of goods

Further, for protecting the interest of the Government revenue, during the year 2021-22, in 16 cases, provisional attachment of the Bank Account/property of the taxable person has been ordered by the Commissioner of Commercial Taxes as per Section 83 of the TNGST Act, 2017.

9.5. Merger of FASTag with e-Way bill system

The National Informatics Centre, Bangalore, carried out the integration of FASTag with e-Way bill system during May 2021 at the national level and it has been made available for use of officers of the Department. The suspected 'bill traders' are identified by using the data analytics report of Radio Frequency Identification (RFID) live data, which is available in the e-Way bill portal. These bill traders generate e-Way bills for huge outward supplies in crores without any actual inward supplies as reported in their returns and generation of e-Way bills. The data analytics reports are utilized for verification by proper officers so as to initiate cancellation proceedings and pursue necessary action as per the TNGST Act, 2017. In order to pursue further action

as per the GST Act, 2017 regarding the cancellation of registration of the beneficiaries of bill traders and registrations with same PAN in respect of other States and Centre allotted cases, GST Alert Notices are sent to the respective State/Central GST Authorities.

Sl. No.	Nature of movement	No. of e-Way bills generated (01.04.2021 to 31.03.2022)
1.	Inter-State movement	2,60,79,161
2.	Intra-State movement	5,02,12,303

10. Publications of Statistics and Research Cell

The Statistics and Research Cell has published the following periodical reports/publications during the year 2021:-

1. Monthly performance report – Territorial Divisions

2. Monthly performance report – Intelligence Divisions
3. Yearly Booklet on 'Commercial Taxes Department – Administrative Report'
4. Annual Time series report on 'Statistical Compendium on Commercial Taxes Department'

11. Training Programmes imparted by Commercial Taxes Staff Training Institute in the year 2021-2022

With an objective of imparting 'In Service Training' and 'Refresher Course Training' to all the officials and staff of the Commercial Taxes Department, the Commercial Taxes Staff Training Institute is functioning in Chennai from 1982 onwards. The Director of this Institute is in the cadre of Joint Commissioner (Commercial Taxes). There are Regional Training Centres at Vellore, Salem, Coimbatore, Trichy, Madurai and Tirunelveli.

During the year 2021-22, the Government have allocated a sum of Rs.71.68 lakhs for training. Due to COVID-19, the training programmes were conducted as per guidelines and Standard Operating Procedure issued by the Government from April 2021 to February 2022 through online / physical training across the State.

The details of training programmes conducted during the year 2021-22 are furnished below:-

- Various refresher trainings, workshops and induction trainings given to about 3000 officers and staff.
- Two days Online Training Programme on Judicial Perception on GST to nearly 1000 participants.
- Online Training Programme on 'GST Refunds - Best practices and Standard

Operating Procedures' for around 1500 participants.

- Online Training on 'GST Back Office Modules and new Faceless Registration Modules - Latest Updates and Developments' for nearly 3000 participants.
- Online Training on 'GST Assessment Procedures and Process - Module-I and Practical Approach Module-II' for around 3000 participants.
- Three days GST Audit Training to around 500 officers in the cadre of Assistant Commissioners, State Tax Officers and Deputy State Tax Officers of Chennai divisions.
- One day training for RAL officers on Review, Appeal and Legacy to 50 officers.

- Two days Refresher Training on the Goods and Service Tax & Office Procedure to around 700 Assistants and Junior Assistants of Chennai divisions.
- Two days training for the officials in Intelligence Wing under GST Act to 150 officials in the cadre of Assistant Commissioners, State Tax Officers and Deputy State Tax Officers of Chennai divisions.
- One day Training of Refund procedures for Proper officers in the cadre of Deputy Commissioners, Assistant Commissioners and State Tax Officers for Chennai divisions (other than Chennai through online).
- Online Training on 'Latest Amendments, Circulars & Notifications

under GST and Important Case Laws under GST’.

- Online Training on Registration under GST-Procedure and on Return Scrutiny under GST based on SAS Alerts.
- Three days GST-related training to 70 officials in the cadre of Deputy Commissioners, Assistant Commissioners and State Tax Officers of Territorial Wing and Intelligence Wing of Chennai divisions.
- Online Training on Return Scrutiny based on SAS reports / Non-Filers Assessment.
- The Accounts Training for 21 Section Officers of Finance Department and One Unit Department and Compulsory head of District and Departments Training to 40 Section Officers of Secretariat.

Details of funds sanctioned and training conducted for the year 2021-2022:-

Year	Amount of fund sanctioned (Rs.)	Amount spent (as on 31.03.2022) (Rs.)	Total no. of trainings conducted	No. of classes conducted	No. of persons benefitted
2021 - 2022	71,68,000	51,99,775	81	662	5699 (Physical) and 18830 (Webinar Online training)

12. Constitution of Taxpayers Advisory Committee

12.1. Functions of State level Taxpayers Advisory Committee

There is a State level Taxpayers Advisory Committee under the chairmanship of the Commissioner of Commercial Taxes. This committee hears the grievances/difficulties faced by the traders, trade associations and Chambers of Commerce. After ascertaining the representations received, this committee offers necessary

remedial measures towards redressing the grievances of various stakeholders.

12.2. District level Taxpayers Advisory Committee

At the District level, there is a District Level Taxpayers Advisory Committee and the District Collector is the Chairman of this committee. This committee redresses the grievances of various taxpayers.

13. Activities of the Complaint cell

The Department has a separate 'Complaint Cell' functioning in the office of the Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai from 01.07.2021. The Complaint Cell deals with various grievances of the traders and the general public besides handling complaints on the deficiencies in delivery of services by the officials of Commercial Taxes Department. To facilitate the process, the Complaint Cell has a separate Phone number

044-28514250 through which the complaints can be made between 10.00 A.M. and 5.45 P.M. on all working days or the grievances may be sent through a dedicated e-mail id 'ctdpetition@ctd.tn.gov.in'.

The details of complaints received by the Complaint Cell are mentioned below:-

Details	Received through e-mail	Received over phone
No. of complaints received (upto 31.03.2022)	419	586
No. of complaints disposed of	351	574
No. of complaints under process	68	12

14. Taxation under the Tamil Nadu Goods and Services Tax Act, 2017

The Department undertook various detailed procedures for hassle-free migration of those dealers who were registered under

the earlier Legacy Acts including Tamil Nadu Value Added Tax Act, 2006 and were active as on 30.06.2017 to the new tax regime of Tamil Nadu Goods and Services Tax Act, 2017 through electronic mode.

The GST Council recommended for various amendments in the Act and Rules to simplify the procedure to be adopted by the taxpayers to remove the difficulties in implementation and these were duly carried out in the Tamil Nadu Goods and Services Tax Act, 2017 and Rules made thereunder.

Under the GST Act, the rates of tax of various goods and services are detailed below:-

- Four major tax rates are 5%, 12%, 18% and 28%.
- Precious goods like Gold, Silver and Platinum are taxed at 3%.

- Precious and semi-precious stones are taxed at 0.25%.
- Harmful and luxury goods like pan masala, tobacco, cars, etc., are also taxed with a compensation cess at different rates so as to compensate the loss of revenue to the State due to implementation of the GST Act from 01.07.2017, for a period of five years.
- An option of composition scheme of taxation is also available with a tax rate of 1% for traders and manufacturers whose aggregate turnover is upto Rs.1.50 crore per annum with certain conditions.
- GST is levied on the import and also inter-state supply of Goods and Services under the Integrated Goods and Services Tax Act, 2017.

15. Functions of the Goods and Services Tax Council

The Goods and Services Tax Council is a constitutional governing body that has been created for implementing a uniform GST throughout the country following enactment of the Constitution (101st Amendment) Act, 2016. The Council consists of all States, including Union Territories having legislature, and the Centre as its members. The Minister for Finance and Human Resources Management of Government of Tamil Nadu represents the State as a member in the Council.

The GST Council makes recommendations to the Union and States on important issues related to GST, viz., the goods and services that may be subjected or exempted from GST, model GST Laws, principles that govern place of supply, threshold limits, GST rates including the floor

rates with bands, special rates for raising additional resources during natural disasters, special provisions for certain States.

The GST Council has conducted 46 meetings till date and the salient features of the major decisions taken at the GST Council are as follows:-

1. The threshold limit for registration of taxpayers dealing in goods has been increased to Rs.40 lakhs from the earlier limit of Rs.20 lakhs with effect from 01.04.2019, while the threshold limit for registration of taxpayers dealing in services remains Rs.20 lakhs.
2. The timeline for filing of application for revocation of cancellation of registration has been extended to 30.09.2021, where due date for filing such application falls between

01.03.2020 to 31.08.2021, in cases where registration has been cancelled under clause (b) or clause (c) of section 29(2) of the TNGST Act.

3. In order to give relief to taxpayers during the Covid pandemic, the due dates for submitting the returns have been extended from time to time and also late fee applicable in excess of certain amount on the belated filing of returns has also been waived with certain conditions.
4. An option to file Quarterly Return Filing and Monthly Payment of Taxes (QRMP) Scheme from 01.01.2021 has been introduced for small taxpayers whose aggregate turnover in the previous financial year is upto Rs.5 crore. Under this scheme, the taxpayers should file quarterly returns in

FORM GSTR-3B and pay tax on a monthly basis.

5. Taxpayers with a turnover of over Rs.20 crore will have to generate electronic invoice for B2B transactions from 01.04.2022.
6. With effect from 01.04.2021, all the taxable persons whose aggregate turnover is upto Rs.5 crore are required to state 4 digit HSN code (Harmonised System of Nomenclature) in their invoices and GSTR-1 for supply made to registered persons. Taxable persons whose aggregate turnover exceeds Rs.5 crore are required to state 6 digit HSN code in their invoices and GSTR-1 irrespective of whether the supply is made to a registered person or unregistered person. Further to the above, the dealers who

are dealing in notified goods are required to state 8 digit HSN code.

This HSN code is an international standardized system of names and numbers to classify traded goods eliminating the need for mentioning the detailed description of goods in invoices and other documents by the taxable persons, saving time and making filing of returns easier.

15.1. GST Compensation

As per Section 18 of the Constitution (101st Amendment) Act, 2016, Parliament shall, by law, on the recommendation of the Goods and Services Tax Council, provide for compensation to the States for loss of revenue arising on account of implementation of the Goods and Services Tax for a period of five years. Accordingly the GST (Compensation to States) Act, 2017

has been enacted by the Parliament. For this purpose, 'cess' at various rates are levied on certain goods and services in addition to CGST/SGST/IGST exclusively for providing compensation to the States from 01.07.2017. The period of GST compensation will be ending by 30.06.2022. The Government of Tamil Nadu has represented before the Union of India to extend GST compensation for a further period of 2 years.

15.2. Major decisions taken in 45th GST Council Meeting

In the 45th GST Council Meeting held on 17.09.2021 at Lucknow, Uttar Pradesh, the GST Council has made the following recommendations relating to changes in GST rates on supply of goods and services:-

1. The extension of concessional GST rates (valid till 30.09.2021) on certain

Covid-19 treatment drugs was further extended upto 31.12.2021.

2. Manufacturers of bricks have been brought under a special composition scheme with threshold limit of Rs.20 lakhs, with effect from 01.04.2022. Under the composition scheme, bricks would attract GST at the rate of 6% without ITC. For other taxpayers, bricks will attract 12% GST with ITC.
3. The GST rate on the following goods has been reduced with effect from 01.10.2021:-

Sl. No.	Description	Previous Tax Rate	Present Tax Rate
1	Retro fitment kits for vehicles used by the disabled	Applicable Rate	5%
2	Fortified Rice Kernels for schemes like ICDS etc.	18%	5%
3	Medicine Keytruda for treatment of cancer	12%	5%
4	Biodiesel supplied to OMCs for blending with Diesel	12%	5%

4. E-Commerce Operators have been made liable to pay tax on the following services provided through them with effect from 01.01.2022:-

- (i) transport of passengers, by any type of motor vehicles;
- (ii) restaurant services with some exceptions.

15.3. Major decisions taken in 46th GST Council Meeting

The 46th GST Council meeting was held on 31.12.2021 at New Delhi with a single agenda to discuss the proposed GST hike on textiles.

During the meeting, the GST Council decided to defer the decision taken at the 45th GST Council meeting to increase the rate of tax on textiles from 5% to 12% in order to correct inversion in the tax structure of the textiles sector.

16. Structure of Grievance Redressal Committee

The State level Grievance Redressal Committee (GRC) was constituted with representatives of Trade and Industry and other GST stakeholders for redressal of grievances regarding GST related issues. The committee is co-chaired by Commissioner of Commercial Taxes and Principal Chief Commissioner of Central Tax. This committee conducts grievance redressal meetings periodically.

17. Monitoring of Movement of Goods through e-Way bill system

In order to monitor movement of goods across the country, the e-Way bill system was developed by Goods and Service Tax Network (GSTN) in association with National Informatics Centre (NIC). This system was introduced from 01.04.2018 for

inter-state movement of goods and subsequently movement of goods within the States was also covered under the system. This system which is available on 24×7 basis also helps to verify whether the input tax credit claim actually accompanied the movement of goods.

Tamil Nadu is the fourth largest State in the country in terms of generation of e-Way bill. The e-Way bill system is enabled to generate various Management Information System (MIS) and Analytical reports, through which the tax evasion cases can be detected.

As on 31.03.2022, around 3.95 lakh taxpayers are registered under e-Way bill portal and about 8.69 crore of e-Way bills for inter-state movements and around 15.73 crore of e-Way bills for intra-state

movements have been generated through the portal.

18. Activities of the Authority for Advance Ruling (AAR) and the Appellate Authority for Advance Ruling(AAAR)

Any registered person or one who is desirous of obtaining registration under GST may seek clarification from the Authority for Advance Ruling (AAR) on classification of goods or services or both, applicability of notifications, determination of time and value of supply, admissibility of supply, admissibility of ITC and liability to pay tax, under the GST law. The Authority for Advance Ruling for Tamil Nadu has been set up at the Integrated Commercial Tax Offices Complex, Elephant Gate Bridge Road, Park Town, Chennai-600003 and the e-mail id is 'jc.adv.rul@ctd.tn.gov.in'.

The details of applications disposed by the Authority for Advance Ruling in the year 2021-22 are detailed below:-

Year	No. of applications disposed
2021-2022	53

If the order of the Authority for Advance Ruling is not satisfactory to an applicant, he/she may prefer an appeal before the Appellate Authority for Advance Ruling (AAAR), within 30 days from the date of communication of the order. The Commissioner of Commercial Taxes and the Principal Chief Commissioner of Central Tax, Tamil Nadu are members of the Appellate Authority for Advance Ruling and it is functioning at Ezhilagam, Chepauk, Chennai - 600005. The Telephone number is 044-28521744 and the e-mail id is 'cct@ctd.tn.gov.in'.

The details of appeals disposed by the Appellate Authority for Advance Ruling (AAAR) in the year 2021-22 are detailed below:-

Year	No. of appeals disposed
2021-2022	18

19. State level Screening Committee to monitor Anti-Profiteering under GST

The suppliers of goods and services should pass on the benefit of any reduction in the rate of tax or the benefit of input tax credit to the recipients by way of commensurate reduction in prices. The wilful action of not passing on the above benefits to the recipients in the manner prescribed leads to 'profiteering'. Hence a national Authority has been formed under the GST laws, for curtailing and monitoring this.

A State level Screening Committee on Anti-Profiteering for Tamil Nadu has been

constituted by the National Anti-Profiteering Authority, so as to identify such situations. The Joint Commissioner (Intelligence-I), Chennai and Central Commissioner, Chennai North Commissionerate (CGST), Chennai are members of the above Committee and it is functioning at the office of the Joint Commissioner (ST), Intelligence-I, Greams Road, Chennai – 600 006. The email id is 'jcint.chn1@ctd.tn.gov.in'.

The details of applications received by the Screening Committee as on 31.03.2022 are furnished below:-

Year	No. of applications received	No. of applications disposed
2017-18	3	3
2018-19	7	7
2019-20	9	9
2020-21	3	2
2021-22	0	0
Total	22	21

20. Creation of a dedicated GST Portal

The portal 'www.gst.gov.in' has been notified as Common Portal for the taxpayers of the entire country. This portal has been developed and maintained by Goods and Service Tax Network (GSTN). The taxpayers are filing applications for new registration, amendment, filing of returns, refund applications, etc., through this portal and this acts as a single mode of interaction between taxpayers and tax officials.

All notices and orders are issued only through this Portal for the benefit of taxpayers. A dedicated Helpdesk has been established by Goods and Service Taxes Network (GSTN) with a Toll Free Number 18001034786. This helpdesk provides support in 12 languages including Tamil.

21. Measures taken to facilitate 'Ease of doing business'

The Government is committed to ushering in various initiatives for promotion of economy in the State like bringing in new investments, increasing job prospects and creating a business-friendly environment.

The Commercial Taxes Department contributes to achieve these initiatives by extending the following services:-

1. All the functions of the Commercial Taxes Department including registration, filing of returns, payment, refunds, etc., are performed online, for the benefit of taxpayers.

2. The Commercial Taxes Department is implementing various reforms which include the abolition of renewal of registration, reduction in number of return filings, elimination of various registers, etc.

3. The Department is planning to offer VAT related online services also through e-biz portal, developed by Government of India.

4. Action is also being taken to repeal the obsolete acts related to Commercial Taxes Department as per the recommendations received from the State Law Commission.

22. Activities of Traders Welfare Board

The Tamil Nadu Traders Welfare Board, constituted in the year 1989 based on the announcement of former Hon'ble Chief Minister, Dr.Kalaignar in the floor of assembly, implements various welfare schemes for the mercantile public registered with the Board. The corpus fund of the Board is Rs.10 crore. From its inception till 31.03.2022, a total of 84,101 traders have

enrolled as members in the Tamil Nadu Traders Welfare Board.

The following welfare schemes are provided by the Board to its members:-

Sl. No.	Type of Assistance	Amount (in Rupees)
1	Family assistance	1,00,000
2	Medical assistance Bypass surgery, kidney transplant and cancer surgery Medical processes like dialysis, chemotherapy, radiation therapy and angioplasty Uterus removal surgery	i) 50,000 ii) 15,000 iii) 20,000
3	Educational assistance Under-graduation Post-graduation	i) 5,000 ii) 10,000
4	Assistance to sports persons International level National level State level District level	i) 25,000 ii) 10,000 iii) 5,000 iv) 3,000
5	Relief for fire accident	5,000
6	Assistance for bunk shops	10,000

During the year 2021-22, two new schemes were introduced for the welfare of the members of the Board. An amount of Rs.10,000 is given as marriage assistance and Rs.25,000 is given as accident relief assistance.

As on 31.03.2022, totally 8,875 members have got benefited by these schemes of the Tamil Nadu Traders Welfare Board to the tune of Rs.3.08 crore.

The 'online' facility of registering membership to the Board has been introduced on 16.06.2021 by the Minister for Commercial Taxes and Registration.

22.1. Waiver of membership fee for enrolment

In order to increase the enrolment of new members in the Traders Welfare Board as well as to provide assistance to the small and tiny traders during the Covid-19 pandemic period, the Government waived

the membership application fee of Rs.500/- for three months from 15.07.2021 to 14.10.2021. This is applicable to the small traders registered under the TNGST Act, but having turnover of less than Rs.40 lakhs per annum and the tiny traders not registered under the TNGST Act.

Further, based on the request received from various Traders Associations, Hon'ble Chief Minister of Tamil Nadu has ordered for extending the scheme upto 31.03.2022. Due to the special efforts taken by this Government, totally 36,952 traders have enrolled as new members in Tamil Nadu Traders Welfare Board.

23. e-Governance activities in GST regime

23.1. Details of Registration of new taxpayers through GST portal

After the implementation of Goods and Services Tax Act, the registration of new taxpayers is being done only through the

GST portal. The registration can be made through online without any manual interaction. Through this facility, about 3.21 lakh taxpayers of our State jurisdiction have got their GSTIN Registration. About 11.00 lakh taxpayers—6.72 lakh with State jurisdiction and 4.28 lakh with Central jurisdiction are active in Tamil Nadu in the GST portal availing the e-services provided through the portal.

23.2. Details of GST Return filing

The returns under the GST Acts are filed in the GST portal. These data are brought into Department's back office through API provided by GSTN. An average of 5.34 lakh taxpayers per month are filing GSTR-3B along with the payment of tax. Around 60,000 taxpayers have opted for QRMP scheme and are filing Quarterly GSTR-3B returns.

23.3. Revenue Collection through the GST portal

The internet portal '<https://ctd.tn.gov.in>' is maintained by the Commercial Taxes Department for the use of taxpayers. The filing of returns and payment of tax relating to Non-GST goods are done through the portal. An average of Rs.3,900 crore is being collected every month as Non-GST tax through this portal.

Moreover, an average of Rs.2,300 crore per month as SGST and an average of Rs.1,200 crore as IGST are collected from the taxpayers through the GST portal.

23.4. Back office Modules

The back office portal has the modules for Registration, Returns, Payment, Refund and Appeal for the use of Department officials. During the year 2021-22, new modules such as Assessment and

Intelligence are also introduced. Online Single Disbursal Refund related processes have also been integrated into the back office portal, so that the refund amount is directly credited to the taxpayer's bank account.

23.5. Development of Statistical Analytics Tool to identify tax evasion

To identify the tax evasion, an Analytical Tool was developed by the Department. The analytical reports generated with this tool are very helpful to the tax officials to find out possible tax evasion. The SAS Fraud Framework tool, which helps in finding out tax evasion cases has been upgraded since there was an increase in the number of taxpayers and increase in transaction data. This upgradation will help the Department in identifying more tax evasion cases.

During 2021-22, the SAS license has been renewed at a cost of Rs.4.04 crore and with the help of this tool more analytical applications have been developed. These are used by the proper officers for identifying mismatch in returns and e-Way bill, thereby ensuring more revenue collection. The analytical tool has been integrated with the back office and through this facility, high evasion cases are detected and placed in the dashboard of the proper officers for taking further action.

23.6. Progress of Total Solution Project

The extended contract period for the Total Solution Project with the System Integrator expired by January, 2022. Based on the decision taken by the State Level Empowered Committee, the contract with the System Integrator has been further extended for one year till January, 2023.

The hardware items, i.e., Desktops, Laptops and Printers procured under Total Solution Project have aged about seven years. Hence, new Desktops, Laptops and Printers, etc., have been procured through ELCOT and installed at all the Commercial Taxes offices located in 137 places throughout the State.

24. Implementation of e-Office system in the office of the Commissioner of Commercial Taxes

The e-office system introduced in the office of the Commissioner of Commercial Taxes has ensured a paperless working environment, employee convenience and increased efficiency, assured data security, transparency, accountability, and also integrity. The numbering of receipts through e-office has been introduced and the manual numbering of correspondence through the Distribution Register has been discontinued.

All the existing physical files have been scanned and used in e-office format as e-files. This system has provided 'work from anywhere' environment to all the employees.

25. Details of action taken under the Right to Information Act, 2005

The Commercial Taxes Department which has direct access with the mercantile public ensures that the activity of the Department is clear, simple and transparent. Towards this objective, the Department gives special importance to all the petitions received under the Right to Information Act, 2005, and the relevant information is furnished within the prescribed time. During the year 2021, i.e., from 01.01.2021 to 31.12.2021, 569 applications under Right to Information Act were received by this Department, on which actions were taken and replies furnished to the applicants

promptly. A sum of Rs.6,026/- has been collected under this Act.

26. Construction of own Commercial Taxes buildings

As per the announcement made by the Minister for Commercial Taxes and Registration on 06.09.2021 during the Demand for Grants for the year 2021-2022, the Government have accorded financial sanction for an amount of Rs.964.85 lakhs for construction of own buildings for Commercial Taxes offices located at Polur, Thuraiyur, Attur (rural), Attur (town), Satyamangalam, Pudukkottai and Gobichettipalayam, which are now functioning in private rented buildings.

27. Special efforts of the Department during the year 2021-2022

27.1. Restructuring of Commercial Taxes Department

In view of the evolving nature of various business concepts under the

GST Act, the Department has to restructure itself to cater to the needs of the business community as well as to augment revenue to the government. Hence the restructuring of the Commercial Taxes Department by placing more human resources at the cutting edge level has been initiated during the year 2021-2022 and it is in progress.

27.2. Realigning the CT districts on par with revenue districts

During the year 2021-22, orders have been passed that the Department's field offices will be re-organized to ensure that each revenue district has one co-terminus Commercial Taxes district. Accordingly, action has been taken for the formation of 37 co-terminus Commercial Taxes districts (zones) in consonance with the revenue districts and at the headquarters of each revenue district.

27.3. Increase of Roving Squads to 100

In order to expand the scope of checking of movement of goods vehicles and ensure tax compliance, the total number of Roving Squads has been increased from 53 to 100 during the year 2021-22 and these squads are equipped with vehicles with RFID to have vigil monitoring of the movement of vehicles without bills. The purchase of RFID fitted vehicles is in process.

27.4. All GST services in Tamil

During the year 2021-22, regional meetings with traders and trade associations were conducted under the chairmanship of the Minister for Commercial Taxes and Registration and in all the meetings, the traders and trade associations unanimously represented that the GST services should be provided in Tamil language. The Government of Tamil Nadu have addressed the GSTN to

provide all the online services in the GST portal in Tamil language also.

27.5. Creation of 7 new Territorial divisions and 6 new Intelligence divisions

During the year 2021-22, as a part of restructuring the Department, seven new Territorial divisions and to strengthen the intelligence activities, six new Intelligence divisions have been ordered to be created and necessary further action is being pursued.

27.6. State level Control Room and new Call Centre

During the year 2021-22, the Government accorded sanction for establishing a centralised State Control Room to monitor and support the Roving Squads in curbing tax evasion in the Commercial Taxes Department at an estimated cost of Rs.1.75 crore.

Also, a 40-seater Call Centre through the Tamil Nadu e-Governance Agency for outbound calls with monitoring/statistics of calls made so as to follow up with the late filers and non-filers of returns in the Department to ensure timely tax collection, has been sanctioned at a cost of Rs.5.17 crore. Action is being taken for establishing the State Control Room and the Call Centre.

27.7. Extending time for filing of Form WW under TNVAT Act

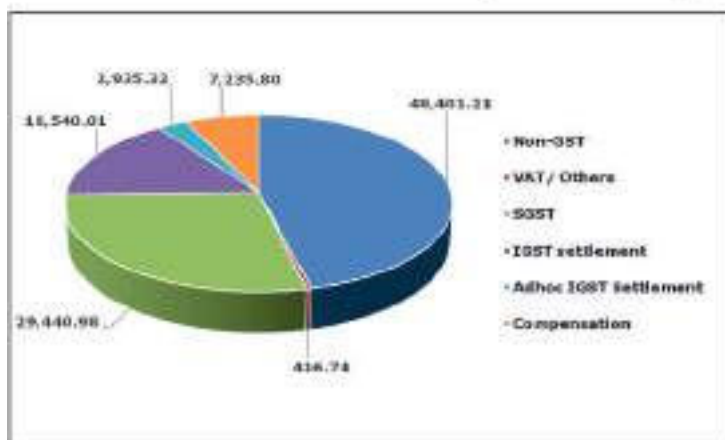
To enable the taxpayers under the TNVAT Act to furnish audit report in electronic Form WW for the financial year 2020-2021, the time limit has been extended upto 31.03.2022 in tune with the time extended by the Central Board of Direct Taxes (CBDT) for filing of income tax returns.

28. Conclusion

The concerted efforts taken by the Department during the year 2021-2022 have yielded positive results by way of increase in revenue collection to the tune of Rs.1,04,970.06 crore which is the highest collection ever recorded. The Department is committed to strive hard to realize the revenue due to the State and to provide trader-friendly services by maintaining transparency at all levels.

P.Moorthy
Minister for Commercial Taxes and
Registration

COMMERCIAL TAXES DEPARTMENT
Actwise Revenue Collection
for the year 2021-2022
(Rs. in crore)



Tax Detail	Collection (Rs. in crore)
Value Added Tax / Other than Goods and Services Tax (Petrol & Liquor)	48,401.21
Value Added Tax / Tax Arrears	416.74
State Goods and Services Tax	29,440.98
Integrated Goods and Services Tax Settlement	16,540.01
Integrated Goods and Services Tax Advance	2,935.32
GST Compensation	7,235.80
Total	1,04,970.06



Hon'ble Chief Minister of Tamil Nadu Thiru M.K.Stalin appreciated Hon'ble Minister for Commercial Taxes and Registration Thiru P.Moorthy on 04.04.2022 on the achievement of the Commercial Taxes Department in having collected Rs.8,861 crore in excess of the target of Rs.96,109 crore fixed for the Department for the financial year 2021-2022. Thiru K.Phanindra Reddy, I.A.S., Additional Chief Secretary/Commissioner of Commercial Taxes and Tmt. B.Jothi Nirmalasamy, I.A.S., Secretary to Government, Commercial Taxes and Registration Department were present on the occasion.



Hon'ble Minister for Commercial Taxes and Registration Thiru P.Moorthy, in the presence of Thiru K.Phanindra Reddy, I.A.S., Additional Chief Secretary/Commissioner of Commercial Taxes and Tmt. B.Jothi Nirmalashamy, I.A.S., Secretary to Government, Commercial Taxes and Registration Department, handed over orders for appointment on compassionate grounds to the legal heirs of the deceased Commercial Taxes officials on 09.03.2022 in a function held at the Integrated Building for Commercial Taxes and Registration Department at Chennai.



Hon'ble Minister for Commercial Taxes and Registration Thiru P.Moorthy conducted a review of the performance of the Commercial Taxes Department during the all Joint Commissioners conference held on 03.01.2022. Thiru K.Phanindra Reddy, I.A.S., Additional Chief Secretary/Commissioner of Commercial Taxes and Tmt. B.Jothi Nirmalasamy, I.A.S., Secretary to Government, Commercial Taxes and Registration Department were present during the review meeting.

