

## COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

SECRETARIAT, CHENNAI-600 009.

### PARTICULARS OF THE ORGANISATION, FUNCTION AND DUTIES:

(Under Section 4 (1) (b) (i) of the Right to Information Act, 2005)

The Commissioner of Commercial Taxes and Inspector General of Registration are functioning under the control of Secretary, Commercial Taxes and Registration Department.

### 2. ADMINISTRATIVE SET UP:-

Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-9.	044-25672757 FAX No. 044- 25670106
Commissioner of Commercial Taxes, Chepauk, Chennai-5.	044-28521744 / 28415497 FAX No. 044-28551864
Inspector General of Registration, Santhome, Chennai-28.	044-24643878 / 24642932 FAX No. 044- 24642774

### 3. POWERS AND DUTIES OF OFFICERS AND EMPLOYEES

(Under Section 4(1)(b)(ii) of the Right to Information Act, 2005)

This Department is headed by the Secretary to Government of Tamil Nadu. The Secretary is the administrative head of the Department and principal adviser to the Minister (Commercial Taxes & Registration) on all matters of policy and administration relating to this Department. He is assisted by three Deputy Secretaries and four Under Secretaries. The officers and employees of this Department exercise the administrative and financial powers as laid down in the Secretariat Office Manual and Tamil Nadu Financial code. The powers and duties of the officers in the Commercial Taxes and Registration Department are indicated below:-

#### A. Secretary to Government

The Secretary is the head of office. He is responsible for the careful observance of the Business Rules and Secretariat Instructions in the transaction of the business of this department. He exercises general supervision and control over the officers and staff under his control including Deputy Secretaries and Under Secretaries and is responsible for ensuring that the members of the staff do the work allotted to them efficiently and expeditiously. Policy matters and all important matters should be dealt with in consultation with the Secretary who will be in over all charge of the Department.

## **B. Deputy Secretaries**

The Deputy Secretaries will deal with the cases relating to the subjects allotted to them and submit to Secretary such cases as may be specified. They can send cases for orders direct to the Minister with reference to the general directions of the Secretary. The Deputy Secretaries also exercises control over the sections placed in their charge both in regard to discharge of business and in regard to discipline.

## **C. Under Secretaries**

The Under Secretaries exercise control over the sections placed in their charge, both in regard to discharge of business and in regard to discipline. He can sign and convey the orders in the name of Governor of Tamil Nadu involving financial implication after obtaining the approval of competent authority.

## **D. Section Officers**

Section Officer is in-charge of a section in the Department. He will be assisted by Assistant Section Officers who work under his direction and control. The training of Assistant Section Officers under him is one of his principal functions. He will manage and co-ordinate the work relating to the section. He will scrutinize the files submitted by the Assistant Section Officers. He will guide the Assistant Section Officers in all aspects of work and see that they do not waste time and paper on needless noting or correspondence. He will have a keen watch on receipt of tappals and disposals of the same. He himself undertake the task of dealing with the difficult or important papers whenever necessary. He will be responsible for the despatch of all communications of the section and Section Officer should take independent actions on issuing reminders, obtaining or supplying factual information of a non classified nature. He will ensure proper maintenance of registers, Office orders etc. keeping them up to date. He will ensure the neatness and tidiness of the Section.

## **E. Assistant Section Officers**

The main duties of Assistant Section Officer in a section are to put up notes, drafts, maintain the Personal Registers and also to assist the Section Officer. He will maintain the Periodical Registers, reference books, stock files etc. keeping them up to date. He will act according to the orders and direction of the Section Officer in performing his official duties. He will dispose off the tappals received by him without any delay. He will keep his seat neat and tidy.

## **F. Assistants**

Assistants are expected to attend the work of a section such as comparing, despatching, indexing and docketing of closed papers. They will also maintain the prescribed Periodical Registers and put up reminders.

## **G. Typists**

Typists will type notes and drafts and do fair copy of all communications to be despatched.

## **H. Private Secretary/Personal Assistant / Personal Clerk**

He should keep the officer free from the worries of a routine nature and mailing correspondence, filing papers, making appointments, arranging meetings and collecting information. He should be skilled in human relations. An officer has to depend on his Personal Assistant for routine jobs so as to have more time to involve himself to the work in which he is specialised. The Personal Assistant should earn the confidence of his officer for being entrusted with confidential and secret papers. He should be familiar with the persons who come in contact with his officer and to interact as per the directions of the officer. He will perform the liaison work between the officer and the subordinates for smooth functioning of the office.

## **I. Record Clerk**

He will maintain record room, stationery room and all the closed records. He will perform the work relating to photo copying. He will maintain the record and stationery room very clean and tidy.

## **J. Office Assistants**

He will clear the files from the sections to officers and vice-versa. He will perform the contingent works entrusted by the officers from time to time.

**List of services being provided by the public authority with a brief write up on them:**

### **Administrative Section/Bills Section**

The Office Procedure section deals with establishment matters relating to the employees of the Commercial Taxes and Registration Department in the Secretariat as per the rules framed by the nodal departments, the Personnel and Administrative Reforms Department and Public Department of the Government of Tamil Nadu. The claims of the staff of the department such as salary, provident fund, medical reimbursement, etc. are looked after by the Bills section which also maintains the Service Registers of the staffs.

### Sections in the Department and the subjects dealt by them:-

Section	Subjects
A	Establishment matters of ACTO, DCTO, OAs, RCs etc. Disciplinary cases except V.C.
	Establishment matters relating to Ministerial staff of CT Department, Compassionate ground appointment etc.
B	T.N.G.S.T., TNVAT, Amendment to Acts/Rules
	Exemptions & Reduction in rate of tax.
C	C.S.T., Entertainment Tax etc.
	Entry Tax, Luxury Tax,
D	Budget of C.T. Department. and Tax cases relating to Tamil Nadu General Sales Tax Act, 1959.
	Waiver, Buildings, Stationeries relating CT Department., Traders Welfare Board, CT. Staff training.
E	Disciplinary Cases of ACs, service matters of ACs, Vigilance cases from O.As. to Assistant Commissioners.
	Disciplinary cases, Vigilance cases of D.Cs and Service matters, panel, Transfer and postings of D.Cs and above
F	Review of Revenue collections and deferral Audit matters of C.T. Department, Disciplinary cases, Vigilance cases of J.Cs. and AD.Cs.
G	Chit appeals relating to all Districts, Opening of new Registration offices, Matters relating to T.N. Chit Corporation. Amendment to Chit Fund Act
H	Establishment matters of Regn. Department. (State service) including Disciplinary cases. Establishment matters of subordinate staff of Regn. Dept.
J	Stamp duty exemption, Indian Stamp Act 1899 – Guideline Values
	Regn. Act, 1908, Audit Paras, Public Accounts Committees etc.
K	All service matters including vigilance, TDP, suspension and disciplinary cases relating to sub-ordinate services and Ministerial service officers of Registration Department. Appointment of compassionate grounds, Appeals against the non-inclusion of names in the panels for Assistants, Supdts. Sub-Registrars Grade-I & II, Joint Sub-Registrars. Review under FR 56 (2) in respect of Registration Subordinate Service.
M	T.N. Societies Registration Act and Rules and allied matters.
	Establishment matters relating to basic service, sanctioning leave in respect of District Registrar and above, Sanction of further continuance of staff of Registration Department. Matters relating to Document Writers.
U	Miscellaneous matters including Secretaries meeting, consolidation of Legislative Assembly Questions, CM. Special Cell petitions.
	Consolidation of Secretary's meeting. VC's periodical review meeting and Part-II Schemes. Review of pension cases made by AG, other than OP Section. Fixation of Rent of the offices in the Registration Department. Inspection report and clean administration reports relating to Registration Department.
OP	All establishment matters of all the staff, pay fixations, Disciplinary matters, Acting arrangements, preparation of panels to S.G. posts, maintaining confidential reports.
	Loans and advances, Government Provident Fund, Contingencies, Part-II schemes, Half-Yearly Business, Budget of CT&R Dept. in Secretariat, Telephone bills, stationery, Medical reimbursement bills.
Bills	Drawing and disbursing pay and allowances and other bills for all the Officers and staff of the Commercial Taxes and Registration Department.

There are four Under Secretaries in this Department and the distribution of subjects among the Under Secretaries are detailed below :

### **Under Secretary to Government (Tax Cases)**

1. Central Sales Tax, Entertainment Tax etc.
2. Entry Tax, Service Tax, Luxury Tax, Commercial Tax. staff training
3. Budget of C.T. Department. and Tax cases relating to Tamil Nadu Value Added Tax Act 2006.
4. Waiver, Buildings, Stationeries relating to CT Department., Traders Welfare Board.
5. Review of Revenue collections and deferral
6. Audit matters of C.T. Department.

### **Under Secretary to Government (Registration)**

1. Establishment matters of Regn. Department. (State service) including Disciplinary cases.
2. Establishment matters of subordinate staff of Regn. Dept.
3. All service matters including vigilance, TDP, suspension and disciplinary cases relating to sub-ordinate services and Ministerial service officers of Registration Department. Appointment of compassionate grounds, Appeals against the non-inclusion of names in the panels of Assistants, Supdts. Sub-Registrars Grade-I & II, Joint Sub-Registrars. Review under FR 56 (2) in respect of Registration Subordinate Service.
4. All establishment matters of all the staff, pay fixation, Disciplinary matters, Acting arrangements, preparation of panels to S.G. posts, maintaining confidential reports.
5. Loans and advances, GPF, Contingencies, Part-II schemes, Half-Yearly Business, Budget of CT&R Dept., Telephone bills, stationery, Medical reimbursement bills.
6. Drawing and disbursing pay and allowances and other bills for all the Officers and staff of the Commercial Taxes and Registration Department

### **Under Secretary to Government (Chits & Societies)**

1. Establishment matters of DCTO, CTO, OAs, RCs etc. Disciplinary cases except Vigilance Commission.

2. Establishment matters relating to Ministerial staff of Commercial Taxes Department, Compassionate ground appointment etc.
3. Chit appeals, Opening of new Sub-Registration Offices, Reorganisation of Sub-Registrar offices, Amendment to Chit Fund Act.
4. T.N. Societies Registration Act, Rules and allied matters.
5. Establishment matters relating to basic service, sanctioning leave in respect of District Registrar and above, Sanction of further continuance of staff of Registration Department. Matters relating to Document Writers.
6. Matters relating to Stamp Duty and Registration Fees

### **Under Secretary to Government (Commercial Taxes)**

1. T.N.G.S.T., TNVAT, Amendment to Acts/Rules
2. (i) Disciplinary Cases of ACs, service matters of ACs, Vigilance cases from O.As. to Assistant Commissioners.
- (ii) Disciplinary cases, Vigilance cases and Service matters of D.Cs, panel, Transfer and postings of D.Cs and above.
3. (i) Miscellaneous matters including Secretaries meeting, consolidation of LAQs, CM. Special Cell petitions.
- (ii) Consolidation of Secretary's meeting. VC's periodical review meeting and Part-II Schemes. Review of pension cases made by AG, other than OP Section. Fixation of Rent of the offices in the Registration Department. Inspection report and clean administration reports relating to Registration Department.

## **4. PROCEDURE FOLLOWED IN DECISION MAKING PROCESS**

### **(Under Section 4(1)(b)(iii) of Right to Information Act, 2005)**

4.1 The Commercial Taxes and Registration Department, as a part of the Government Secretariat, follows the procedures laid down in the Secretariat Office Manual and the Tamil Nadu Government Business Rules and Secretariat Instructions. Apart from this, the provisions in the Tamil Nadu Financial Code, Tamil Nadu State and Subordinate Services Rules and the Tamil Nadu Government Servants' Conduct Rules, 1973 and all relevant Acts and Rules are also followed wherever applicable.

4.2. The decisions are taken based on the merits of the issues, relative priorities and availability of funds etc. in accordance with the documented procedures/laid down procedures/defined criteria/rules detailed above. The process of examination is initiated by the Assistant Section Officers and passes through the Section Officer, Under Secretaries and Deputy Secretaries /Additional Secretary to the Government.

If need be, other departments are consulted. In case of matters involving funds, Finance Department is invariably consulted. Wherever the Business Rules require circulation of files to the Ministers or Chief Minister or Governor, orders are obtained in circulation.

4.3. If a reply is required to be made on any representations, the decisions are communicated to the petitioner.

## **5. NORMS SET FOR THE DISCHARGE OF FUNCTIONS**

### **(Under Section 4(1)(b)(iv) of the Right to Information Act, 2005)**

For the discharge of functions allocated to the Commercial Taxes and Registration Department, the provisions contained in the "Secretariat Office Manual" are followed. The day-to-day administrative functioning is governed by a set of various Acts, Rules and Instructions issued by the Government from time to time. Some of the commonly used Acts/Rules/Manuals are as follows:-

- i) Secretariat Office Manual
- ii) The Tamil Nadu Government Business Rules and Secretariat Instructions
- iii) The Tamil Nadu Government Servants Conduct Rules, 1973.
- iv) Tamil Nadu State and Subordinate Services Rules
- v) Fundamental Rules.

## **6. RULES, REGULATIONS, INSTRUCTIONS, MANUALS AND RECORDS FOR DISCHARGING FUNCTIONS**

### **(Under Section 4(1)(b)(v) of Right to Information Act, 2005)**

1. The business in the department is carried out with reference to the provisions contained in the following Rules and Regulations and Manuals.

- i) Tamil Nadu Government Business Rules and Secretariat Instructions.
- ii) The Tamil Nadu Secretariat Office Manual
- iii) Tamil Nadu Budget Manual
- iv) Tamil Nadu State and Subordinate Services Rules
- v) Tamil Nadu Civil Services (Discipline and Appeal) Rules, 1955
- vi) Tamil Nadu Civil Services (Disciplinary proceedings Tribunal) Rules, 1955
- vii) Tamil Nadu Government Servants Conduct Rules, 1973
- viii) Tamil Nadu Pension Rules, 1978
- ix) Fundamental Rules
- x) Tamil Nadu Financial Code
- xi) Tamil Nadu Accounts Code
- xii) Tamil Nadu Treasury Code

2. The details of the above listed Rules, Manuals and Codes are furnished below:-

(i) Name of the Rules: **Tamil Nadu Government Business Rules** and Secretariat Instructions.

Type of the document: These rules describe the manner and procedures in conducting the Business of the Government in the Department of Secretariat complying with the provisions of the Constitution of India.

(ii) Name of the Manual : The **Tamil Nadu Secretariat Office Manual**

Type of the document: The manual describes the system and procedures to be followed in conducting the office work in the departments of Secretariat.

(iii) Name of the Manual: **The Tamil Nadu Budget Manual**

Type of the document: This manual contains the rules framed by the Finance department for the guidance of estimating officers and departments of Secretariat with regard to the budget procedure in general, and to the preparation and examination of the annual budget estimates and the subsequent control over expenditure with particular emphasis in ensuring that expenditure is kept within the authorised grants or appropriation.

(iv) Name of the document: Tamil Nadu State and Subordinate Services Rules

Type of the Rules: The rules are made under the proviso to Article 309 of the Constitution of India governing the service conditions of members of State and Subordinate Services.

(v) Name of the document: Tamil Nadu Civil Services(Discipline & Appeal) Rules.

Type of the Rules: The rules are made under the proviso to Article 309 of the Constitution of India in relation to the discipline, penalty and appeal against penalty imposed on the members of civil service of the State.

(vi) Name of the document: Tamil Nadu Civil Services (Disciplinary Proceedings Tribunal) Rules,1955:

Type of the rules: The rules are made under the proviso to Article 309 of the constitution of India in relation to the discipline, penalty and appeal against penalty imposed on the member of civil service of the state.

(vii) Name of the document: Tamil Nadu Government Servants Conduct Rules.

Type of the Rules: The rules are made under the proviso to Article 309 of the Constitution of India in relation to the conduct of the members of civil service of the State in the performance of the duty with integrity and devotion to duty.

(viii) Name of the document: Tamil Nadu Pension Rules.

Type of the Rules: The rules are made in relation to the pensionary benefits to the members of civil service of the State.



(ix) Name of the document: Fundamental Rules.

Type of the Rules:

The rules are made under the proviso to article 309 of the Constitution of India in relation to the pay, allowances, leave, joining time, foreign service etc. of the members of civil service of the State.

(x) Name of the document: Tamil Nadu Financial Code.

Type of the Code: The Code is published by the Finance Department outlining discipline to be followed in incurring expenditure and procedures to be followed and delegation of powers.

(xi). Name of the document: Tamil Nadu Accounts Code.

Type of the Code: The code published by the Finance Department outlines the accounting procedures to be followed by various departments while regulating expenditure.

(xii). Name of the document: Tamil Nadu Treasury Code.

Type of the Code; The code published by Finance Department outlines the procedures to be followed in regard to preparation of bills and presentation to treasury for payment and accounting procedures incidental thereto.

## 7. Commercial Taxes and Registration Department

**A statement of categories of documents that are held by it for its control under Section 4(1)(b)(vi) of Right to Information Act, 2005:**

Sl.No.	Category of the document	Name of the document and its introduction in one line	Procedure to obtain the document	Held by/Under control of
1.	Policy Note	Contains the Policy pronouncement of the Department for the concerned year.	Application to Public Information Officer	Commercial Taxes and Registration Department.
2.	Important G.O.s <a href="http://www.tn.gov.in">www.tn.gov.in</a>	Issued by the Commercial Taxes and Registration Department from time to time.	Application to Public Information Officer.	Commercial Taxes and Registration Department
3.	Citizen Charter	Contains the details of the taxes implemented by the Government	Application to Public Information Officer	Commercial Taxes and Registration Department.

**8. DIRECTORY OF OFFICERS**

(Under Section 4(1)(b)(ix) of Right to Information Act, 2005)

**COMMERCIAL TAXES AND REGISTRATION DEPARTMENT, SECRETARIAT,  
CHENNAI-9.****Name of Cadre & Phone No.**

<b><u>S.No.</u></b>	<b><u>Name of Cadre</u></b>	<b><u>Phone No. (STD Code-044)</u></b>
1.	Secretary to Government	25672757
2.	Deputy Secretary to Government (CT)	25672967
3.	Deputy Secretary to Government (Registration)	25671471
4.	Deputy Secretary to Government (GI)	25678701
5.	Under Secretary to Government(CT)	25665763
6.	Under Secretary to Government(TC)	25665771
7.	Under Secretary to Government(Registration)	25665574
8.	Under Secretary to Government(C & S)	25665589

COMMERCIAL TAXES DEPARTMENT, EZHILAGAM,CHEPAUK,CHENNAI - 600005

**(PBX Nos. 28546944 & 28514656)****Email/Website [tngst@vsnl.com](mailto:tngst@vsnl.com) <http://www.tnsalestax.com>**

<b>Designation</b>	<b>Phone No.</b>
Commissioner of Commercial Taxes	044-28521744 / 28415497 21
Joint Commissioner(Admn)	044-28520891 22
Additional Commissioner (PR)	044-28548097 24
Joint Commissioner (Legal)	044-28546920 27
Additional Commissioner (SMR)	044-28544690 23
Additional Commissioner (Audit)	044-28545122 28
Additional Commissioner (VAT Cell)	044-28514251
Additional Commissioner (RP)	044-28415545 26
Joint Commissioner (VAT)	044-28514250
Joint Commissioner (State Representative STAT)	044-25330840

**9. Budget allocation made for Commercial Taxes and Registration Department and the organisation under its control**

**(Under Section 4(i)(b)(xi) of Right to Information Act, 2005)**

<b>Budget Allocation for 2012-2013</b>	
<u>Demand No.10</u>	Rs. in thousands
Secretariat, Commercial Taxes and Registration Department	3,91,65
Commissioner of Commercial Taxes	2,78,99,16
Sales Tax Appellate Tribunal	2,54,44
<u>Demand No.11</u>	
Registration Department	174,33,43

**10. Details in respect of the information available to or held by the Commercial Taxes and Registration Department reduced in an electronic form (Under Section 4(1)(b)(xiv) of Right to Information Act, 2005)**

The Public can obtain information about the functioning of the Commercial Taxes and Registration Department and its administrative units in the following web sites:-

i)	Commercial Taxes and Registration Department	<a href="http://www.tn.gov.in">www.tn.gov.in</a>
ii)	Commissioner of Commercial Taxes	<a href="http://www.tnvat.gov.in">www.tnvat.gov.in</a>
iii)	<b>Inspector General of Registration</b>	<a href="http://www.tn.reginet.net">www.tn.reginet.net</a>
iv)	Important G.Os. and Policy Note 2012-2013 of Commercial Taxes and Registration Department	<a href="http://www.tn.gov.in">www.tn.gov.in</a>
v)	VAT related matters	<a href="http://www.tnvat.gov.in">http://www.tnvat.gov.in</a>

**11. Particulars of facilities available to citizens for obtaining information (Under section 4(1)(b)(xv) of Right to Information Act, 2005.)**

The Public can obtain information through Notice Boards, Newspapers, printed manuals, Web site, Exhibitions and other means of advertising.

## 12. DESIGNATION AND OTHER PARTICULARS OF PUBLIC INFORMATION OFFICERS

(Under Section 4(1)(b)(xvi) of Right to Information Act, 2005)

**Commercial Taxes and Registration Department :**

### Public Information Officers

**1) Thiru S. Arputharaj**

Under Secretary to Government.(Registration)  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No. 25665574 Fax : 25670106

**2) Thiru J. Selvin**

Under Secretary to Government. (Tax cases)  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No. 25665771 Fax : 25670106

**3) Thiru D.Kabilan,**

Under Secretary to Government. (Chits and Societies)  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No. 25665589 Fax : 25670106

**4) Thiru R.Ayyappan,**

Under Secretary to Government. (Commercial Taxes)  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No.25665763 Fax : 25670106

### Appellate Authorities:

**Thiru K. Arunachalam,**

Deputy Secretary to Government (Commercial Taxes)  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No. 25672967 Fax : 25670106  
E-mail Address : [ctsec@tn.gov.in](mailto:ctsec@tn.gov.in).

**Thiru C. Jayaraman,**

Deputy Secretary to Government (Registration)  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No. 25671471 Fax : 25670106  
E-mail Address : [ctsec@tn.gov.in](mailto:ctsec@tn.gov.in)

**Thiru K. S.Selvakumar,**

Deputy Secretary to Government (General),  
Commercial Taxes and Registration Department, Secretariat, Chennai-9  
STD Code-044 Phone No. 25678701 Fax : 25670106  
E-mail Address : [ctsec@tn.gov.in](mailto:ctsec@tn.gov.in)

## **COMMERCIAL TAXES**

### **1.INTRODUCTION**

1.1. In order to promote transparency and accountability in the working of every public authority and to empower the citizens to secure access to information kept under the control of each public authority, the Government of India enacted ' The Right to Information Act, 2005' (Central Act 22 of 2005) which came into force on the 15<sup>th</sup> day of June 2005. In accordance with the provisions of section 4 (1) (b) of the said Act, the Commercial Taxes and Registration Department, Government of Tamil Nadu has brought out this manual for information and guidance of the stake holders and the general public.

1.2. The purpose of this manual is to inform the general public about this Department's organization set-up, functions and duties of its officers and employees, records and documents available with this Department.

1.3. This manual is aimed at the public in general and users of the services of this department and provides information about this Department and the organizations under its administrative control.

1.4. The Commercial Taxes and Registration Department is functioning under the Administrative control of the Secretary to Government. The Commercial Taxes and Registration Department has designated four Under Secretaries to Government as Public Information Officers under section 5 (2) of the Act and three Deputy Secretaries to Government as Appellate Authorities for this Department.

1.5. Any person requiring any information under the said Act may contact the following:-

Public Information Officers/ Under Secretaries to Government concerned.

1.	Public Information Officer/Under Secretary (Tax cases)	<ol style="list-style-type: none"> <li>1. Central Sales Tax, Entertainment Tax etc.</li> <li>2. Entry tax, service tax, Luxury Tax, Commercial Tax. staff training.</li> <li>3. Budget of C.T. Department. and Tax cases relating to VAT Act 2006.</li> <li>4. Waiver, Buildings, Stationeries relating CT Department., Traders, Welfare Board.</li> <li>5. Review of Revenue collections and deferral</li> <li>6. Audit matters of C.T. Department.</li> </ol>
2.	Public Information Officer/Under Secretary (Registration)	<ol style="list-style-type: none"> <li>1. Establishment matters of Registration Department. (State service) including Disciplinary cases.</li> <li>2. Establishment matters of subordinate staff of Registration Dept.</li> <li>3. All service matters including vigilance, TDP, suspension and disciplinary cases relating to sub-ordinate services and Ministerial service officers of Registration Department. Appointment of compassionate grounds, Appeals against the non-inclusion of names in the panels of Assistants, Superintendents Sub-Registrars Grade-I &amp; II, Joint Sub-Registrars. Review under FR 56 (2) in respect of Registration Subordinate Service.</li> </ol>

		<p>4. All establishment matters of all the staff, pay fixations, Disciplinary matters, Acting arrangements, preparation of panels to Senior Grade posts, maintaining confidential reports.</p> <p>5. Loans and advances, GPF, Contingencies, Part-II schemes, Half-Yearly Business, Budget of CT&amp;R Dept., Telephone bills, stationery, Medical reimbursement bills.</p> <p>6. Drawing and disbursing pay and allowances and other bills for all the Officers and staff of the Secretariat in Commercial Taxes and Registration Department</p>
3.	Public Information Officer/Under Secretary (Chits & Societies)	<p>1. Establishment matters of DCTO, CTO, OAs, RCs etc. Disciplinary cases except V.C.</p> <p>2. Establishment matters relating to Ministerial staff of Commercial Taxes Department, Compassionate ground appointment etc.</p> <p>3. Chit appeals, Opening of new Registration Offices, Reorganisation of Sub-Registrar offices, Tamil Nadu Chit Corporation, Amendment to Chit Fund Act.</p> <p>4. Tamil Nadu Societies Registration Act and Rules and other Acts.</p> <p>5. Establishment matters relating to basic service, sanctioning leave in respect of District Registrar and above, Sanction of further continuance of staff of Registration Department. Matters relating to document writers.</p> <p>6. Matters relating to Stamp duty and Registration fees.</p>
4.	Public Information Officers/Under Secretary (Commercial Taxes)	<p>1. T.N.G.S.T., TNVAT, Amendment to Acts/Rules.</p> <p>2. (i) Disciplinary Cases of ACs, service matters of ACs, Vigilance cases from O.As. to Assistant Commissioners. (ii) Disciplinary cases, Vigilance cases and and Service matters of D.Cs, panel, Transfer and postings of D.Cs and above.</p> <p>3. (i) Miscellaneous matters including Secretaries meeting, consolidation of LAQs, CM. Special Cell petitions. (ii) Consolidation of Secretary's meeting. VC's periodical review meeting and Part-II Schemes. Review of pension cases made by AG, other than OP Section. Fixation of Rent of the offices in the Registration Department. Inspection report and clean administration reports relating to Registration Department.</p>

1.6. The procedure and fee structure for getting required information are as under: -

(a) Every application for obtaining information under sub-section (i) of section 6 of the Right to Information Act 2005 shall be made in writing either in person or by post. The application must be addressed to the Public Information Officer concerned and must be accompanied by an application fee of Rs.10/- (Rupees ten only) in Postal money order or by affixing court fee stamp or demand draft or banker's cheque payable to the following head of account: -

“ 0075.00 Miscellaneous General Services – 800. Other receipts –BK Collection of fee under Tamil Nadu Right to Information (Fees) Rules 2005” (DPC 0075 – 8—BK 0006)

The applicant may also remit the fee under the above head of account through Treasury/Pay and Accounts Office/State Bank of India/Reserve Bank of India and produce the Chelan to the Public Information Officer as an evidence for having remitted the fee.

(b) For providing information under sub-section (1) of section 7 of the Right to Information Act, 2005 the applicant shall pay the fee prescribed below, in any of the modes specified at (a) above: -

- i. Rs.2/- (Rupees two only) for each page (in A-4 or A-3 size paper) created or copied.
- ii. actual charge or cost price of a copy in larger size paper;
- iii. actual cost or price for samples or models: and
- iv. for inspection of records, no fee for the first one hour; and a fee of Rs.5/- (Rupees five only) for each fifteen minutes (or fraction thereof) thereafter.

(c) For providing the information under sub-section (5) of section 7 of the Right to Information Act, the applicant shall pay the fee prescribed below, in any of the modes specified at (a) above: -

- i. For information provided in diskette or floppy, Rs.10/- (Rupees ten only) per diskette or floppy: and
- ii. For information provided in printed form, the price incurred for such publication.

1.7. Persons below the poverty line are exempted from the payment of fee mentioned in paragraph 1.6 above for seeking information under the Right to Information Act, 2005. The list of persons below poverty line approved by the Grama Panchayat and Local Bodies will be the basis for claiming this concession. An extract of the list, duly certified, has to be produced to avail this concession.

1.8. The Commercial Taxes and Registration Department has designated the following three Deputy Secretaries to Government as Appellate Authorities under section 19 (1) of the said Act: -

Deputy Secretary to Government (Commercial Taxes).  
Commercial Taxes and Registration Department,  
Secretariat, Chennai – 600 009.

Deputy Secretary to Government (Registration).  
Commercial Taxes and Registration Department,  
Secretariat, Chennai – 600 009.

Deputy Secretary to Government (General).  
Commercial Taxes and Registration Department,  
Secretariat, Chennai – 600 009.

## **2.Functions and Duties of the Organisations Under the Control of Commercial Taxes and Registration Department (Under Section 4 (1) (b) (i) of the Right to Information Act, 2005)**

### **COMMERCIAL TAXES DEPARTMENT**

#### **2. ORGANISATION OF THE DEPARTMENT:**

##### **Introduction:**

Government of Tamil Nadu is in the forefront among the States of India in implementation of welfare measures for its citizens which is reflected in high health, education and nutrition indicators among its population. In addition, sustained public investment in infrastructure has ensured growth in all the three economic sectors, viz., Agriculture, Industry and Services. Commercial Taxes Department plays a key role in mobilization of resources for these development and welfare programmes of the State Government, by contributing more than two-thirds of the State's own Tax Revenue. The Department functions with the aim to widen the tax base and prevent any tax evasion without causing any harassment to the dealers.

Office of the Commissioner of Commercial Taxes, who is the administrative head of the Department, is located in Ezhilagam building at Chennai. In discharge of his responsibilities, the Commissioner of Commercial Taxes is assisted by Additional Commissioner (Public Relations) who looks after Act Amendments, Tax Rate Clarifications, Waivers, Exemption, etc., Additional Commissioner (Revision Petition) who looks after Court Cases, Analysis of orders of Tribunal and High Court, Disposal of Review Petitions, etc., Additional Commissioner (Suo Motu Revision) who deals with Deferral /Waiver Schemes and section 16-D TNGST cases, etc., Additional Commissioner (VAT) who monitors CST/VAT compensation, GST related works, etc., and Additional Commissioner (Audit) who monitors revenue collection, audit objections by Accountant General, Public Accounts Committee meetings, etc. The Department has a wide network of offices spread all over the State. The offices of Commercial Taxes Department are grouped into four wings from the point of view of their functionality as described below.:-

#### **2.1 Assessment Wing**

319 Assessment Circles of this wing constitute the main interface of the Department with the registered dealers. Based on the importance from the point of view of tax potential, number of dealers, complexity of business activities, etc., these



Assessment Circles are headed by Deputy Commissioner / Assistant Commissioner / Commercial Tax Officer. The Assessing Officers are under the control and supervision of Territorial Deputy Commissioners (40 officials) at District / Zone level and the Joint Commissioners (10 officials) at Division level. Apart from these Assessment Circles, for the Large Tax Payers (top 100 tax payers) of Chennai region, four Deputy Commissioners functioning under the control of a Joint Commissioner and discharge the assessment and other statutory functions.

## **2.2 Audit Wing**

Role of proper audit in a revenue collecting department cannot be overemphasized and is critical for ensuring compliance with prevalent rules and procedures. For this purpose, one internal audit party consisting of one Assistant Commissioner and one Commercial Tax Officer is functioning in each Commercial Taxes District / Zone. Quarterly audits as per the audit programme fixed by the Territorial Joint Commissioners are undertaken by these internal audit parties. Further, audit of assessments is also undertaken independently by the Accountant General periodically.

## **2.3 Appellate Wing**

The jurisdictional Appellate Deputy Commissioner/ Joint Commissioner is the first Appellate Authority. There are 20 Appellate Deputy Commissioners and 2 Appellate Joint Commissioners in the State. A Departmental Representative in the cadre of Assistant Commissioner represents the case of the Department before the Appellate Deputy Commissioners and Joint Commissioners (Appeals). Against the orders of the First Appellate Authority, second appeal lies with the Sales Tax Appellate Tribunal with Main Bench at Chennai and three Additional Benches at Chennai, Madurai and Coimbatore. A State Representative in the cadre of Joint Commissioner and Additional State Representative in the cadre of Deputy Commissioner represent cases of the Department before the Main Bench and the Additional Benches, respectively.

## **2.4 Enforcement Wing**

There are eight Enforcement Divisions and one Inter-State Investigation Cell in the State, each headed by a Joint Commissioner. Each Joint Commissioner is assisted by at least one Deputy Commissioner or Assistant Commissioner in supervision of enforcement activity. Normally, enforcement activity consists of checking the transport vehicles and inspection / audit of the place of business to detect evasion of tax, if any. To monitor the inter-State movement of goods vehicles, 28 border checkpoints have been established on State borders with Andhra Pradesh, Karnataka, Kerala and Puducherry which function round the clock on shift basis. In addition, 8 checkpoints have been established at Air Cargo Complex (Chennai Airport), Harbour Wharf (Chennai), Concor Terminal (Chennai), Royapuram Goods Yard, Central Parcel Office (Chennai), Egmore Goods Yard, Salt Cotaurs (Chennai) and Tuticorin Port. Of these, the Checkpoint at Air Cargo Complex at Chennai Airport has been started recently in view of the suppression of import purchases and clandestine diversion of goods from there. As announced by the Hon'ble Minister for Commercial Taxes and Registration,

while moving the demand for grants of Commercial Taxes Department for the year 2011-2012, necessary orders were issued for the modernization of 27 checkposts [Puzhal incoming has not been included in view of sanction of Integrated Checkpost through Home (Transport) Department and 8 checkpoints at a non-recurring cost of Rs.28.95 crore and annual recurring cost of Rs.4.41 crore. Checkposts are static locations where inter-State movement of vehicles is monitored. In order to monitor movement of goods within the State, 55 Roving Squads have been established across the State and they are provided with modern gadgets like Hand-held Terminals to view the profile and status of dealers who are transporting the goods. In addition, there are groups available under each Deputy Commissioner (Enforcement) to carry out surprise inspection of the place of business to detect evasion of tax. The same group officers also carry out the annual audit in the business premises after prior intimation to the dealer.

The Inter-State Investigation Cell which is headed by a Joint Commissioner mainly coordinates with the officers of other States to control evasion of tax on inter-State transactions and exchanges data with them for further processing to arrest tax evasion.

### **3. STATISTICS AND RESEARCH CELL**

Analytical methods play a useful role in formulation and implementation of any tax administration policy. The Department is able to generate significant amount of information which needs to be analysed for formulation of specific tax administration strategies and better implementation policies. Towards this end, a Statistics and Research Cell headed by Joint Director of Statistics is functioning in the office of the Commissioner of Commercial Taxes. To ensure proper collection of data from the field offices, one Junior Research Officer is attached to each division and a Statistical Inspector is attached to each CT District.

The Statistics and Research Cell brings out the following reports regularly:

- i) 'Commercial Taxes Department – At a Glance' – Annually
- ii) 'Selected Indicators on Commercial Taxes Department' – Annually
- iii) Time series on 'Statistical Compendium on Commercial Taxes Department' – Annually
- iv) Revenue Analysis of Top 100 dealers for all Divisions and for the State – Monthly
- v) Revenue Analysis of maximum revenue fetching commodities for all Divisions and for the State – Monthly
- vi) Report on Act-wise and Division-wise revenue – Monthly
- vii) Report on Performance of Divisions – Monthly
- viii) Report on Evasion Prone Commodities – As needed
- ix) Monitoring and reporting of prices of VAT commodities to assess the impact of VAT on prices – Monthly

Statistics and Research Cell also conducts Commodity Oriented Studies to assess tax evasion as and when required.

#### **4. COMMERCIAL TAXES STAFF TRAINING INSTITUTE**

The Staff of the Department need to keep themselves updated on any changes in tax procedures and tax structure. Along with this, introduction of VAT regime, likely introduction of Goods and Services Tax (GST) as and when it happens, increased usage of Information Technology in Departmental processes, etc., further make it important to train and update the knowledge of staff on a regular basis. To take care of the training needs of the Department, the Commercial Taxes Staff Training Institute, headed by a Director in the cadre of Joint Commissioner (CT) is functioning at Chennai. The institute imparts "In-Service Training" as well as "Refresher Course Training" to all the officials from the cadre of Ministerial Service to State Service on various Acts and related Rules being administered by the Commercial Taxes Department. Training is also given at Vellore, Salem, Coimbatore, Tiruchirapalli, Madurai and Tirunelveli to the Enforcement and Territorial Wing Officers.

#### **5. Object /purpose of the Commercial Taxes Department:-**

The following are the aims and objects of the Commercial Taxes Department:-

- Effective implementation of the various Acts, Rules framed by this department.
- Maximisation of revenue collection so as to enable the Government for implementing the various welfare and development programmes.
- Providing quality service to dealers and assesseees as well as to trade and industry means.

**5.1.** To achieve the above aims, the Department shall strive to adopt the following means:-

- Transparency in administration.
- Promptness and efficiency
- Courtesy and understanding
- Integrity and judiciousness
- Accountability and credibility
- 

#### **5.2. Expectations from dealers**

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.
- Correctness in the maintenance and submission of accounts.
- Promptness in filing of returns by availing the concessions extended by the Government.
- Promptness in payment of taxes.
- Overall compliance of the tax laws.

5.3. In pursuance of the above means and expectations, the Department shall endeavor to

- acknowledge declarations, intimations, applications, returns and all communications on the spot and in any case, within 7 days of their receipt;
- respond to all communications within 30 working days of their receipt.;
- give interim reply to the applicant in case of unavoidable delay in decision making;
- refund amounts due to be settled within 90 days of receiving a valid claim;
- release the detained consignments immediately where the representation for the same is correct and complete;
- check the accounts produced for final assessment promptly.

5.4. The department shall further strive to ensure the following:

- All officers who deal with dealers will carry an Identity Card.
- Information disclosed, both personal and business, will be kept in strict confidence.
- If consignments have to be detained, it will be done only after explaining the reasons for the same. (Sufficient opportunity will be provided before passing any final order).
- Business premises will be inspected only based on the authorisation letter from the competent authority.
- Full information will be provided to those who seek information about appeal procedures and the authorities with whom appeals can be filed.
- Consultations will be held with the Associations of Trade, Industry and consumers while reviewing the policies and procedures.
- The **Additional Commissioner (Public Relations)** in the office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5 will be accessible and will provide the required information and procedural details promptly.
- Timely publicity of all **amendments made** in the **Acts and Rules administered by the Commercial Taxes Department will be done through Department website [www.tnvat.gov.in](http://www.tnvat.gov.in)**

## 6. PROVISION OF QUALITY SERVICE

- Dealers are entitled to get the Certificate of Registration within 30 days from the date of filing of application.

- The Certificate of Registration issued **under Section 39(10) of the Tamil Nadu Value Added Tax Act, 2006 shall be valid till it is cancelled by the competent authority (or) on the closure of the business.**
- General information regarding the Commercial Taxes Department, the procedure for registration and tax payment and current tax rates of commodities are available in the web site [www.tnvat.gov.in](http://www.tnvat.gov.in)
- As per section 48-A of the TNVAT Act, 2006 the Government have constituted a State Level Advance Ruling Authority for Clarification of Rate of Tax. The Authority consists of the Commissioner of Commercial Taxes and Additional Commissioners (Public Relations) and Additional Commissioner (Review Petition). A registered dealer may seek clarification by filing an application in Form VV accompanied with the prescribed fee of Rs.1,000/-
- For complaints and grievances, the dealers and members of the Public can address the **Additional Commissioner (Public Relations)**, Office of the Commissioner of Commercial Taxes, Chepauk, Chennai-5.
- For receiving complaints and suggestions and information on tax evasion, grievances, an Interactive Voice Recording System has been installed in the chamber of the Commissioner of Commercial Taxes. Information received goes directly to Commissioner of Commercial Taxes' attention. The Phone Number is 044-28520535. FAX NO.044-28551864.
- A Special Committee comprising Secretary to Government, Commercial Taxes and Registration Department, Secretary to Government, Finance Department and Commissioner of Commercial Taxes has been constituted under Section 16 (D) of **Tamil Nadu General Sales Tax Act, 1959**, to give relief on the grounds of gross violation of the Principles of Natural Justice and the provisions of the said erstwhile Act, where the aggrieved person has failed to avail Statutory Appeal remedies in time **on the assessment orders passed under Tamil Nadu General Sales Tax Act, 1959.**
- Right to Information Act is being implemented in the Department and its implementation is being closely watched at the highest level.
- Wherever Legislation is necessary to implement the policy decision of the Government, the Commercial Taxes and Registration Department puts it into legal shape in the form of a Bill in co-ordination with the Law department. On passage of the Bill by the Legislative Assembly, Commercial Taxes and Registration Department pursues further action till it is published as an Act after assent by the Governor or the President, as the case may be. Where there is an urgent need to make law when the Legislative Assembly is not in session and is prorogued, Ordinance is promulgated under Article 213 of the Constitution of India. Following Acts are administered by the Commercial Taxes Wing:

1. Tamil Nadu General Sales Tax Act, 1959 (upto 31.12.2006)
2. Tamil Nadu Additional Sales Tax Act, 1970(upto 31.12.2006)
3. Central Sales Tax Act, 1956
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 Advertisement Tax Act, 1983.
10. Tamil Nadu Value Added Tax Act, 2006 (from 1.1.2007)

## **7. Tamil Nadu Traders Welfare Board**

Keeping the interest of the trading community in mind, the Tamil Nadu Traders Welfare Board was constituted by the Government in 1989. The Traders Welfare Board functions under the Chairmanship of Hon'ble Chief Minister of Tamil Nadu and the Minister of Commercial Taxes is the Vice Chairman.

At the time of formation of Tamil Nadu Traders Welfare Board, the Government had sanctioned a sum of Rs.2 crores as Corpus Fund in G.O.Ms.No.332, C.T.&.R.E Department, Dated 11.05.1989 to meet out the expenditure towards the implementation of Welfare Schemes to the Traders and the Administrative Expenses of the Board. This amount is deposited with the RBI in Personal Deposit Account. Subsequently, based on the announcement made by the Hon'ble Chief Minister, the Corpus Fund of the TNTWB has been increased from 2 crores to 5 crored in G.O.(Ms).No.129,Commercial Taxes and Registration (D2) Department, dated 04.10.2012. The Government is also providing a Matching grant of Rs.500/- per member, equivalent to the amount of life time Membership Fees collected from the Traders. Out of the interest accrued in the Personal Deposit Account maintained in the Reserve Bank of India and 'Matching Grant' sanctioned by the Government, various welfare schemes to the members of the Board such as Family Assistance, Medical Assistance, Educational Assistance, Assistance to sports persons, Assistance in case of Fire Accident, Assistance for the purchase of bunk shops or Tri cycles, Assistance for meritorious students are being implemented.

Earlier the membership of the Board was restricted to dealers registered under Tamil Nadu VAT Act or those paying professional tax, thereby denying the benefits of the Board's welfare schemes to small dealers. There was also a cumbersome requirement of renewal of membership every year by paying a fee of Rs.100. In order to ensure that the benefit of the Board's schemes reaches to the small dealers, orders have been issued extending the membership to small dealers who are engaging in their business by obtaining necessary license from the concerned local bodies, even if they are not registered under Tamil Nadu VAT Act, 2006 / are not paying Profession Tax. The Government has also done away with the requirement of annual renewal of membership. Now, the traders need not renew their membership every year by paying Rs.100 each time and get a life time membership of the Board by paying one time membership fee of Rs.500/-.

## 8. Tamil Nadu Value Added Tax 2006

The Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) has been introduced in the State and came into force with effect from 1<sup>st</sup> January, 2007.

The objectives of VAT are to simplify tax structure by presenting cascading effect to create uniform common market within the Country which will bring down prices that would enable Indian producers of goods to reduce costs, face competition from abroad and to increase exports.

### 8.1 Rates of Tax

Under TNVAT Act, 2006 three rates of tax i.e. 1%, **5%** and **14.5%** are levied. Gold and Silver Bullion and Jewellery are taxed at 1%. Goods and commodities of basic necessities such as medicine and drugs, all industrial inputs, capital goods and declared goods are taxed at **5%**. All other items are taxed at **14.5%**.

### 8.2 Levy of Tax

There is no levy of additional sales tax, resale tax and dealers are allowed to avail and adjust the eligible input tax credit for the tax payment.

VAT is payable only on the value added to the product at every point of sale and not on the entire value of the goods. Hence, the tax burden is less in VAT.

### 8.3 Input Tax Credit (set-off)

The rate of tax on industrial inputs and capital goods are levied at 5%. The facility of deducting the input tax paid by him against the tax payable on sale of finished product is provided to the manufacturers. Similarly, the traders are also given the facility of deducting the tax paid on their purchases of goods against the tax payable on the sale of the said goods.

Under VAT, rate of tax on industrial inputs **and capital goods are levied** at 5%. The manufacturer is given the facility of deducting the input tax paid by him against the tax payable on sale of finished products. Similarly, the traders **are** also given the facility of deducting the tax paid on their purchases of goods against the tax payable on the sale of the said goods.

- Input tax credit is given for traders also for purchase of goods meant for resale.
- For all exporters to other countries tax paid within the State will be refunded in full within three months. Units located in Special Economic Zones (SEZ) will be eligible for refund of input tax paid.
- Entry Tax paid on inputs procured from other States will be eligible for tax credit.
- Input tax credit is based on Tax Invoice showing tax separately.

## **8.4 Registration as a dealer**

The traders those who purchase and make sale of goods within the State upto a turnover of Rs.10 lakhs are exempted from registration as well as tax liability (for other dealers the threshold limit is Rs.5 lakhs)

**For Effective Tax Administration, the following amendment were made under Tamil Nadu Value Added Tax Act, 2006 Act 2006:**

### **8.5 (i) Amendment to section 3(4) relating to Compounding Provision upto ` 50 lakhs**

As per clause (b) of sub-section (4) of section 3 of the TNVAT Act, 2006, if the turnover relating to taxable goods of a dealer who had exercised his option to pay tax under the compounding scheme (at the rate of 0.5%), in a year reached Rs. 50 lakhs at any time during that year, such dealer was liable to pay tax at the rates prescribed in the concerned Schedules on all his sales, i.e. up to Rs.50 lakhs and also above Rs. 50 lakhs. This led to hardship to the dealer, because even though he had not collected any tax on turnover relating to taxable goods below ` 50 lakhs, still he was required to pay tax even for that turnover.

In order to rectify this anomaly, sub-section (4) of section 3 of the TNVAT Act, 2006 has been amended so that if the turnover relating to taxable goods of a dealer paying tax under the compounding scheme, in a year, reaches Rs.50 lakhs at any time during that year, such dealer is liable to pay tax at the rates prescribed in the Schedules only for his sales of taxable goods over and above Rs.50 lakhs. This has been brought into force from 1<sup>st</sup> April, 2012.

### **8.5(ii)Constitution of Clarification and Advance Ruling Authority**

Under the erstwhile Tamil Nadu General Sales Tax Act, 1959, the Commissioner of Commercial Taxes was empowered to issue clarification to a registered dealer on any point concerning the rate of tax under the Act. No such provision was available in the TNVAT Act, 2006. Considering the advantages of the concept of Advance Ruling (as is available in the Income Tax and Excise Departments of Government of India), the Government have constituted a State Level Authority for Clarification and Advance Ruling comprising of Commissioner of Commercial Taxes, Additional Commissioner (Public Relations) and Additional Commissioner (Revision Petition) to clarify any point concerning the rate of tax on an application by a registered dealer. The Authority has started functioning from 31<sup>st</sup> October, 2011.

### **8.5 (iii) Provision of Input Tax Credit (ITC) to small dealers**

Earlier, if any person collected any amount by way of tax (in anticipation that his turnover for the financial year will cross the threshold limit of Rs.5 lakhs in general and Rs. 10 lakhs for dealers engaging in only local sales) and his turnover for the year fell short of the taxable limit specified, the sum so collected was to be remitted to the



Government and forfeited wholly as per section 41 of the TNVAT Act, 2006. In order to give relief to the small dealers, the Government have amended the said section 41 to the effect that the amount collected as tax by any person or registered dealer will be forfeited to the Government only after deducting the eligible input tax credit claim, if any, on the corresponding purchases, if his turnover for the year falls short of the threshold specified in the Act. This Amendment has been brought into force from 1<sup>st</sup> April, 2012.

#### **8.5 (iv) Amendment to section 22(2) of TNVAT Act , 2006 for making provision for Deemed Assessment**

In order to simplify the interaction of the trading public with the department, the Government have amended section 22(2) of Tamil Nadu Value Added Tax Act, 2006 and done away with the requirement of Assessing Officers compulsorily passing an assessment order at the end of each financial year for every dealer. Now, a dealer is deemed to be automatically assessed on 31<sup>st</sup> October of the succeeding year, provided he has filed his returns properly enclosing requisite documents and has paid the tax due as per the returns. This has been brought into effect from 19.06.2012.

#### **8.5 (V) Enhancement of powers of assessment of the Deputy Commercial Tax Officer**

The powers of assessment of the Deputy Commercial Tax Officers (erstwhile Assistant Commercial Tax Officers) were last revised in 2002, and hence were posing administrative difficulties due to lack of any revision for many years. In view of this, while moving the demand for grants of the Commercial Taxes Department for 2011-2012, it was announced that the assessment powers of Deputy Commercial Tax Officers will be revised to Total Turnover (including exempted items and turnover under the CST Act) not exceeding Rs. 75 lakhs, subject to total tax effect not exceeding Rs.75,000 per annum from the existing limits of Rs. 20 lakhs and Rs.30,000 per annum respectively. This has been brought into effect from 5<sup>th</sup> September, 2011.

#### **8.5 (vi) Stipulation of Transit Pass for Petroleum Products**

It was noticed that petroleum products invoiced for sale to dealers in Puducherry by the Oil Companies were being unloaded and sold in Tamil Nadu itself. These unaccounted local sales of petroleum products which were intended for inter-State sales were leading to loss of substantial tax revenue due to the State. This aspect was also pointed out by Accountant General in their report. In order to prevent this evasion of tax, Government have included Petrol with or without additives, High Speed Diesel and Light Diesel Oil in the Sixth Schedule of TNVAT Act, 2006. Through this Government have made Transit Pass mandatory for inter-State movement of these petroleum products. This requirement has been brought into force from 1<sup>st</sup> November, 2011.

### **8.5(vii) Removal of conditional exemption limit on turnover in vegetable oils**

Under the TNVAT Act, 2006, vegetable oils are taxable at 5%. However, exemption from VAT was available till 11.7.2011 in respect of tax payable on the sale of vegetable oils by any dealer whose turnover on the sale did not exceed ` 500 crore in a year. This exemption was conditional and was applicable to TNVAT Act, 2006 only. Therefore, inter-State sales of vegetable oils were taxable under the CST Act, 1956, irrespective of the turnover limit. Till the end of the assessment year 2010-2011, none of the dealers in Tamil Nadu crossed the total turnover limit of ` 500 crore per year prescribed under the Act and hence no tax was collected under TNVAT Act, 2006 for vegetable oil during that year. When the Revenue Augmentation Measures were considered for funding of various innovative welfare and development programmes of the Government, it was decided to reduce the turnover limit on vegetable oils for sale under the TNVAT Act, 2006 to Rs.5 crore from the existing limit of Rs. 500 crore and this was given effect from 12.7.2011.

While analyzing the impact assessment of this measure, it was noticed that the revenue realization from this measure was not to the expected level as some unscrupulous dealers were evading payment of tax by resorting to practices like multiple Registration Certificates and deliberately not declaring turnover above Rs.5 crore. In order to tackle this tax evasion, Government have removed the conditional turnover limit of Rs. 5 crore, with effect from 1<sup>st</sup> April, 2012.

### **8.6.Compounding tax for certain category**

The compounding scheme for Hotels, Restaurants, Sweet Stall, Bakeries, Bricks and Works contractors are also available under TNVAT Act 2006, subject to the conditions provided in the Act.

The Traders whose local purchase and local sales turnover exceeds Rs.10 lakhs but does not exceed Rs.50 lakhs are eligible to pay tax at a compounded rate of 0.5%, subject to the conditions provided in the Act.

Dealers opting for payment of compounding tax will not be eligible for input tax credit and they should not collect tax and they have to file their willingness before the Assessing Authority to opt the compounding scheme.

Existing tax incentives like deferral, exemptions and waiver already enjoyed under the erstwhile TNGST Act by the industries are continued in TNVAT Act, 2006 also, till the end of the period of incentive so granted.

### **8.7 Goods not covered under VAT**

Petrol, Diesel, Aviation Turbine Fuel, Alcoholic liquors of all kinds, molasses, kerosene (other than Public Distribution Scheme) and sugarcane are taxable at different point of levy under Second Schedule (Non - Vatable Goods) under the TN VAT Act, 2006.

## 9. Continuance of Entry Tax

Entry tax paid on vehicles will be given set-off against VAT payable on sale such vehicles in the state.

## 10. Phasing out of Central Sales Tax

As a road map towards introducing the Goods and Services Tax (GST), the Government of India decided to do away with Central Sales Tax in a phased manner. Accordingly, the rate of tax on inter- state sales levied under the Central Sales Tax Act, 1956 was brought down from 4% to 3% with effect from 1.4.2007 and was again brought down to 2% with effect from 1.6.2008. The Government of India have agreed to compensate the revenue loss on account of the reduction of Central Sales Tax rate.

The total CST Loss compensation claimed by Tamil Nadu for the years 2007-2008, 2008-2009, 2009-10 and 2010-11 is Rs.6497.62 crores.

## 11. Tamil Nadu Betting Tax Act, 1935

The Tamil Nadu Betting Tax Act was enacted in 1935. Under this Act, tax is leviable on bettings at meetings for horse races and pony races. The existing Tamil Nadu Betting Tax Act, 1935 does not provide adequate powers for effective implementation and collection of revenue due to the Government. The Act does not contain provisions for recovery of tax arrears, penalty, interest for belated payment of tax, inspection, recovery of records, filing of appeals, revisions etc. Under this Act, it is not mandatory for the book makers to register with the assessing authority.

Considering these shortcomings, it has been proposed to repeal the existing Tamil Nadu Betting Tax Act, 1935 and to enact a new Tamil Nadu Betting Tax Act with the following salient provisions:-

- a) To levy compounded tax on bookmakers in lieu of tax on the actual bet amount received, to curb evasion of tax.
- b) To expand the scope of various definitions;
- c) To provide for registration and licensing of bookmakers;
- d) To provide for assessment and recovery to tax;
- e) To provide special powers to assessing authority under Revenue Recovery Act;
- f) To provide for recovery of penalty or interest;
- g) To provide for interest on belated payment of tax at the rate of 2% per month;
- h) To provide for powers of entry, inspection, etc;
- i) To provide for appeal and revision;
- j) To provide for offences, penalties and composition of offences.

## Inspector General of Registration

Registration Department is one of the oldest departments functioning from the year 1864. It is the third largest revenue earning department to the state exchequer. The main objective of the department is to register the instruments of property transactions such as Sale, Gift, Mortgage, Lease, Settlement etc., and to collect stamp duty and registration fee on them. Computerisation of the department has thrown a whiff of fresh air and has paved way for speedy, transparent and hassle free service, earning the accolades of the public. During the year 2011-12, a sum of Rs.6619.98 crores has been earned by the Department.

### Organisational set up

The Registration Department is headed by the Inspector General of Registration and the following officials are assisting him in the head office:-

- i. Additional Inspector General of Registration (Stamps and Registration)
- ii. Additional Inspector General of Registration (Guidelines)
- iii. Additional Inspector General of Registration (Intelligence)
- iv. Additional Registrar of Chits (in the cadre of Additional Inspector General of Registration)
- v. Personal Assistant (General) (in the cadre of Deputy Inspector General of Registration).
- vi. Assistant Inspector General of Registration (Vigilance)
- vii. Assistant Inspector General of Registration (Computer)
- viii. Personal Assistant (Chits)
- ix. District Registrar (Guidelines)
- x. District Registrar (Inspection)
- xi. District Registrar (Revenue)
- xii. District Registrar (Computer)
- xiii. Accounts Officer.

Contact:

**Inspector General of Registration 100, Santhome High Road, Chennai-600 028**  
**PBX Nos 24640160, 24642932 & 24643753,**  
**Email/Website [www.tn.reginet.net](http://www.tn.reginet.net)**

Designation	Direct	Extension
Inspector General of Registration	044-24643878	201
Additional Inspector General	044-24934820	205
Additional Inspector General (ARC)	044-24640822	203
Director, Training Institute	044-25240145	--
Deputy Inspector General, Chennai Zone	044-25226547&48	
District Registrar Chennai (North)	044-25226548	--
Joint Sub-Registrar-I Chennai (North)	044-25226548	

The Inspector General of Registration functions as the Chief Controlling Revenue Authority under the Indian Stamp Act, 1899, Registrar of Chits under the Chit Funds Act, 1982, Registrar under the Tamil Nadu Societies Registration Act, 1975 and Registrar under the Tamil Nadu Non Trading Companies Act, 1972. With a view to effectively administer this huge revenue earning department, the entire State has been divided into 9 Registration Zones and 50 Registration Districts. The details are as below:-

### **Zonal Offices**

The nine Registration zones are functioning under the Deputy Inspectors General of Registration with offices at Chennai, Vellore, Cuddalore, Thiruchirappalli, Coimbatore, Madurai, Tirunelveli, Salem and Thanjavur. The functions of the Deputy Inspector General of Registration are administration of the zone, surprise inspection of registration offices in the zone and conducting enquiries. He is the Joint Registrar of Chits under the Chit Funds Act, 1982 and he is also the appellate authority against the order of the Asst. Inspector General of Registration or the District Registrars in respect of appointment of Stamp Vendors.

### **Regional Offices**

There are four regional Assistant Inspectors General of Registration at Chennai, Tiruchirappalli, Madurai and Coimbatore attached with the Deputy Inspector General Of Registration offices concerned. Surprise Inspection of Sub Registrar Offices, enquiries on petitions, test check of the audit work of District Registrar (Audit) are the primary functions of the Assistant Inspectors General of Registration. They also inspect societies and chits. They are also the appellate authorities in the issue of licenses to Stamp Vendors.

### **District Level Offices**

The State is divided into 50 Registration Districts for the sake of administrative convenience, each headed by a District Registrar (Administration). Thirteen registration districts, where volume of workload is heavy and the nature of work is complicated, are manned by Assistant Inspector General of Registration cadre officers. The District Registrars also act as Registrar of Societies, Deputy Registrar of Chits, Registrar of Marriages and Registrar of Firms and they are also the appointing authority for stamp vendors.

### **Audit Units**

In order to check whether the stamp duty has been properly collected on documents and whether the documents are properly classified, 45 Audit units, each headed by a District Registrar is functioning in the Department to conduct cent percent audit.

### **Sub Registrar Offices**

There are 578 Sub Registrar Offices in the State out of which 3 offices are camp offices namely – 1)Kolathur,Sub-Registrar Office (Salem Registration Dist.) 2)Kollimalai (Namakkal Dist.) 3) Padukapathu (Palyamkottai Registration Dist.)`. In addition to registration of documents, the Sub Registrars act as the Registrar of Marriages under the Hindu Marriages Act & Tamil Nadu Registration of Marriages Act and the Marriage Officer under the Special Marriages Act. The Sub-Registrar also acts as Assistant Registrar under the Chits Funds Act, 1982.

### **Registration Training Institute, Chennai**

The Registration Training institute is providing training since 1996 to the officers and the staff of the department in order to enrich their functional knowledge on the provisions of the Indian Stamp Act, the Registration Act and other Acts administered by the department. The Institute is headed by a Director in the cadre of Deputy Inspector General of Registration. Two lecturers, one in the cadre of Assistant Inspector General of Registration and another in the cadre of District Registrar, impart training. The Institute also imparts training to staff in STAR (Simplified and Transparent Administration of Registration) & REGINET IT initiatives.

### **The following Act are administrated by the Registration Department:**

1. The Indian Stamp Act 1899 (Central Act 2/1899)
2. The Registration Act, 1908 (Central Act 16/1908)
3. The Tamil Nadu Non Trading Companies Act, 1972 (Tamil Nadu Act 16/1972)
4. The Chit Funds Act, 1982 (Central Act 40/1982)
5. The Tamil Nadu Societies Registration Act,1975 (Tamil Nadu Act 27 of 1975)

### **Acts Partially administered by the Registration Department:-**

1. The Indian Christian Marriages Act, 1872 (Central Act 15/1872)
2. The Births, Deaths and Marriages Act, 1886 (Central Act 6/1886)
3. The Indian Partnership Act, 1932 (Central Act 9/1932)
4. The Parsi Marriage and Divorce Act, 1932 (Central Act 3/1936)
5. The Special Marriages Act, 1954 (Central Act 43/1954)
6. The Hindu Marriages Act, 1955 (Central Act 25/1955)
7. The Dowry Prohibition Act, 1961 (Central Act 28/1961)
8. The Births and Deaths Act, 1969 (Central Act 18/1969)

## **FUNCTIONS OF THE INSPECTOR GENERAL OF REGISTRATION**

### **Chief Controlling Revenue Authority (CCRA)**

The Inspector General of Registration is the Chief Controlling Revenue Authority (CCRA) under the Indian Stamp Act, 1899 and has the powers of control and revision over the functions of District Collectors under the Indian Stamp Act, 1899. He is the appellate authority against the orders of the District Revenue Officer (Stamps) / Special Deputy Collector (Stamps) under section 47 (A) (1) of the Indian Stamp Act, 1899. The power of suo motu revision against their orders is also vested with him.

### **Intelligence Cell**

During property transactions, if building is also transferred, the value for the building has to be determined and stamp duty has to be collected on the value of the building also. In order to determine the value of the building and the proper stamp duty payable thereon, an intelligence Cell headed by an Additional Inspector General of Registration and comprising 8 District Registrars, 4 Sub-Registrars and 2 Assistant Executive Engineers is functioning in the department. In order to ensure quick return of documents, all the registering officers have been authorised to take up field inspection for determining the value of building.

### **Vigilance Cell**

A Vigilance Cell consisting of an Assistant Inspector General of Registration and a Sub-Registrar is functioning in the department to conduct enquiries on the complaints received from the public against the personnel of the department on their malpractice.

### **Revenue**

Registration Department is the 3<sup>rd</sup> highest revenue earning Department in the State. The Revenue earned by the Department in the Financial year is given below.

<u>Financial Year</u>	<u>Amount (in Crores)</u>
2006-2007	3407.50
2007-2008	4232.36
2008-2009	4099.54
2009-2010	3818.25
<b>2010-2011</b>	<b>5020.50</b>
<b>2011-2012</b>	<b>6619.98</b>

## **Determination of Market Value**

According to the Indian Stamp Act, Stamp duty has to be collected on the market value of the property which is the subject matter of conveyance. To enable the registering officers to decide on the market value of the properties, villagewise guideline value registers have been supplied to the registering officers. If the market value of the property has not been truly set-forth in the document presented for registration, such document is referred to the District Revenue Officer (Stamp) / Special Deputy Collector (Stamp) for determination of the market value under section 47A (1) of the Indian Stamp Act. They determine the market value of the property and the proper duty payable thereon. There are 2 District Revenue Officers (Stamps) one at Chennai and another at Coimbatore and 9 Special Deputy Collectors (Stamps) stationed at Tiruchirappalli, Madurai, Salem, Vellore, Cuddalore, Thanjavur, Thirunelveli, Tuticorin and Virudhunagar to determine the market value of the documents referred under section 47A(1).

### **Transfer duty collected along with stamp duty**

Transfer duty in respect of instruments of sale, exchange, gift, and leases in perpetuity, at the rate of 2% and 1% in respect of Mortgage with possession is collected in addition to stamp duty. Out of the amount so collected, 3% is retained by the Department as collection charges and the remaining 97% is apportioned to the local bodies.

### **Procurement and supply of stamp papers**

Documents are written on Stamp papers. These Stamp papers are printed in the India Security Press at Nasik in Maharashtra and in the Security Printing Press at Hyderabad in Andhra Pradesh. Quarterly indents are prepared and the stamp papers are procured from these presses. The Treasuries and Accounts Department is doing this work. The procured stamp papers are supplied to Stamp vendors through the District Treasuries and Sub-Treasuries for selling them to the Public.

As on 31.3.2012, there are 3755 stamp vendors in the State. The activities of the stamp vendors are periodically checked by the Sub-Registrars/District Registrars by checking their accounts.

All the Sub-Registrars act as ex-officio Stamp Vendors. They are also empowered to affix adhesive Stamps on instruments. They are authorized to accept cash under section 41 of the Indian Stamp Act, in lieu of non-judicial stamps without any monetary ceiling in respect of all instruments. Due to this, difficulties in getting Stamp papers have been reduced. In order to check and detect fake stamp papers, Ultra Violet lamps have been provided to all Sub Registrar Offices.

As per G.O.Ms.No.30, CT&R Department, dated 26-03-2010,

- (i) Ceiling for sale of stamp papers by the stamp vendors in corporation limit per transaction has been fixed as Rs.2,00,000; and
- (ii) Ceiling for sale of stamp papers by the stamp vendors in areas other than corporation has been prescribed as Rs.1,00,000 per transaction.



The Government has also fixed a ceiling on transaction by a Stamp Vendor with the same person on a single day to five transactions subject to the above mentioned ceiling viz., Rs.2,00,000/- and Rs.1,00,000/-.

### **Security measures**

- a) Forged documents and certificates pose a threat to the innocent public. In order to differentiate between original and fake documents and certificates, Government have ordered to affix holographic stickers on the registered documents and the certificates issued by the Department.
- b) To avoid fraudulent and benami transactions, affixing photographs of the registrants on the documents has been made compulsory and this is implemented in the State with effect from 01-07-2006.

### **Document writers**

Document writers are licensed to write the documents presented for registration. Examination is conducted on some set of Acts including the Indian Stamp Act, 1899 and Registration Act, 1908 and the candidates who pass the exam are given documents writer's license. There are three types of licenses viz., (A) State Level, (B) Registration District level and (C) Sub-District level.

### **E-Governance in Registration Department**

With a view to provide quick services and ensuring transparency by suitably harnessing IT enabled operations in Registration Department, Sub Registrar Offices and District Registrar Offices have been computerized in a phased manner. Now all the 578 Sub Registrar Offices inclusive of 3 camp offices and 50 District Registrar Offices have been computerized. To facilitate faster processing of applications submitted by the public, the Registration Department embarked upon the Project "STAR" (Simplified and Transparent Administration of Registration), an IT enabled service.

The salient features of the computerised operations include.

- \* Archival of Documents by scanning and storing on Compact Disc.
- \* Issue of encumbrance certificates, by making search using STAR software.
- \* Issue of certified copies of scanned documents.
- \* Registration of marriages/societies/firms/monitoring chits.
- \* Guideline values and any information relating to registration are published with periodic updation on the website <http://www.tnreginet.net>.

Commencement of IT enabled operations in the functioning of the Registration Department has remarkably improved its service levels by many folds.

## **Reginet Services**

REGINET is a step towards harnessing the power of IT and Communication technologies by establishing a dedicated network. As a result, the data available in all the computerized offices will be shared and encumbrance certificate of any property can be obtained from any computerized office. This enables the registrants to approach the nearest Sub Registrar Office and avail the services.

A facility for online submission of application for Encumbrance Certificate/ copy of registered document/copies of returns filed by Societies/Chit Companies/Extract of Hindu Marriages registered has also been introduced. The information submitted by the applicants is processed at the respective offices and the Encumbrance Certificate is kept ready. The applicants can either collect in person directly by paying required fee or the certificate will be delivered at the doorsteps by private courier/VPP service on collection of fee and delivery charges. An exclusive website is also available towards ensuring transparency in the registration process, particularly for posting guideline values for all the areas. Besides general information, the website also provides details about registration process, public utility forms and model draft documents as downloads. Latest status of more than one lakh Societies can be ascertained by anybody from the site.

For switching over to web based technology, development of comprehensive web based software and 24 x 7 TNSWAN connectively to all offices are very much essential.

Hence provision of TNSWAN connectivity in all offices including the Headquarters (O/o IGR) is under process and is almost nearing completion.

In order to provide security tightened online services, development of web based software is being planned for which Consultant has been appointed through ELCOT from the preparation of REP (Request for Proposal) till implementation. Centralized data storage for safe storing and quick retrieval of legally valuable permanent data of records is also under perusal.

The Department of Registration has engaged a consultant viz. M/s. Pricewaterhouse – Coopers Pvt Ltd through M/s ELCOT to carryout comprehensive study of the existing process and applications, identify the performance gaps & propose a new To-Be system mitigating the current challenges in the Registration Department, The Consultant completed their study and proposed a turnkey project at an approximate cost of Rs.117.34 crores. According to this outlay, it has been proposed to be paid in 6 years for CAPEX, OPEX and expenditure for maintenance and outsourcing, Moreover, expenditure for maintenance towards first to fifth year after 'go-live; yearly payment may be made in equal quarterly instalments pertaining to that particular year. The Government have sanctioned the sum of Rs.117.34 crores required for the project.

**Object of Registration:**

The object of Registering a document is to give notice to the world that such a document has been executed. Registration of a document doesn't confer the title over the property mentioned in the document registered, but provides an evidence of such transaction being registered, based on which title over the property could be established.

**Services provided to the citizens:**

(a) Issue of encumbrance certificate. (b) Certified copies of registered documents (c) Registration of Marriages under various Acts. (d) Registration of documents. (e) Registration of societies. (f) Registration of firms. (g) Issue of extracts of Births & Deaths from the records.

**Registration of Documents**

Documents relating to various kinds of property transactions are registered.

**To get Encumbrance Certificate (EC):**

Applications are available free of cost in Sub-Registrar Office and also available on the website as download. All the particulars of the property in the application like Name of the Village, Survey No, New and Old, Door

No/Plot No. Street/Nagar Name, Flat Name etc. has to be furnished along with the requisite fee for getting Encumbrance Certificate.

**Certified Copies:**

Anybody can apply for getting certified copy of documents registered as Book-I documents like Sale, Exchange, Mortgage etc., by paying the requisite fee. Copy of Will registered can be obtained only by the testator or after his demise, anybody can apply and get copy on production of death certificate of the testator. Copy of Power of Attorney document can be given only to the parties to the document.

**Guideline Value :**

State wide Guideline values are available on the Website. Villagewise Guideline value register is also available with the Registering Officer.

**Valuation of Property:**

Ascertain the guideline value of the property and the stamp duty, registration fees etc., to be paid for a document from the Registering officer. Rates of Stamp duty / Registration fee rates are also available in the website.

**Payment of Stamp Duty:**

A list of licensed stamp vendors, is displayed on the Notice Board of every Sub Registrar office. The list is also available on the website. They can sell stamps at the places where they have been licensed to sell. They have to sell stamp paper for the face value. If any extra demand is made, he is liable for criminal prosecution under the Act, besides rendering his license cancelled. The Sub Registrars, Treasuries, and

Assistant Superintendent of Stamps, Chennai also sell stamp papers. In Chennai a Stamps Sales Depot is functioning in the campus of Deputy Inspector General of Registration Office, Chennai-1. Stamp duty may also be paid in cash (Below Rs.1000/-)or Demand Draft or treasury Challan or by way of e. stamping.

### **E-stamping is available in all the Sub - Registrar Offices of Chennai Zone:**

Certain Branches of Corporation Bank, Central Bank of India, Indian Bank, Indian Overseas Bank, Punjab National Bank, Oriental Bank of Commerce, Bank of Maharashtra, Allahabad Bank, Citi Bank, Tamil Nadu Mercantile Bank have been appointed as Authorised Collection Centres of e-Stamping.

### **Drafting of Deeds :**

Advocates and Licensed Document Writers can draft deeds. The fees to Licensed Document Writers has been prescribed by Government, the details of which are available in the Notice Board of Sub Registrar Office and in the website. Complaints can be lodged if fees are demanded more than the prescribed rate. Model draft deeds are available with registering officers and on the website. Deeds can be prepared by using these model deeds by the executants themselves.

### **Details to be given in the Sale Deed:**

Name and Address of the Executants & Claimants of the document. Consideration received for the sale. Full Details of the property including building. The executants should sign on each page and two witnesses should also affix signatures at the end of documents. In respect of sale deeds both seller and buyer should sign the documents and appear before the registering officer for registration of the document. Xerox copy of the Identity proof shall be enclosed with the document while presenting the document to the registering officer. Passport size colour photographs (recently taken) shall also be given for the executants and claimants and in case of Power of Attorney recently taken Photographs shall be given for principal, agent and Identifying witnesses.

### **Time of Presenting Documents**

Within FOUR Months from the date of execution, the document should be presented to the Registering Officer for registration. The District Registrar may condone delay upto four months beyond the period of four months from the date of execution. No time limit for executed Wills.

### **Place for registering documents relating to land.**

Every document affecting an immovable property shall be presented for registration in the office of a Sub-Registrar within whose Sub-District the property is situated.

OR

In the concerned District Registrar's office.

**“Documents pertaining to properties in Tamil Nadu, if registered outside the State have been declared as null and void with effect from 29-03-1997.”**

In respect of deed of Power of Attorney giving power to transfer immovable property has to be presented before the Sub-Registrar in whose jurisdiction the immovable property is situated or where the principal is residing.

### **Presentation of documents – requirements**

Document which has to be registered must be executed

- Patta Transfer application with court fee table of Rs.5/-
- Details of PAN/GIR number of the Seller in case the value of the property stated in the document exceeds Rs.5 lakhs. (Or) Form 60 Statement in case PAN/GIR number not provided in the document.
- Registration fees may be paid by cash if the amount is below Rs.1000/-. If it is Rs.1000/- or above it should be paid by way of Demand draft. Public must insist on receipts for all amounts paid.

**RETURN OF DOCUMENTS : Normally the documents are returned after registration on the same day, if no field inspection is required. In cases where field inspection is required, the return of the registered document will be delayed based on the nature of the case.**

#### **Land inspection. When?**

If Guideline value is not available in the register or conversion of land from agricultural to house site or below 10 cents of land is conveyed field inspection would be made by the Registering Officer.

#### **Building inspection**

Giving insufficient / incorrect information to avoid payment of higher duty may invite prosecution. Buildings with value **not exceeding Rs.1,00,000/- in village, panchayat and town panchayat areas and Rs.2,00,000/- in municipal and corporation areas** are not liable for inspection. Assessment of building value is based on PWD schedule of rates. PWD Assistant Executive Engineers attached with Registration Department are entrusted with valuation of special type of building and valuation of building exceeding Rs.25 lakhs. Plant and Machinery will be valued by listed valuers for which the fee prescribed **shall be paid by the Registrants.**

#### **Registration at private residence:**

Sick people, Persons in the jail, Persons exempted from appearance in public place, Court etc., Ladies exempted from appearance in public place by convention, can avail the facility of Registration at private residence on an application and payment of additional fees. Registration would be done before or after office hours.

**Compulsory registration :**

When Executant fails to appear before the Registering Officer for admission of execution of document.

Procedure: Enquiry will be conducted by the registering officer before registering the document. Registration will be refused if the executant denies execution.

Appeal: Against this refusal order, an appeal may be preferred within 30 days to the District Registrar.

**Registration of will**

Wills can be registered in any registration office. No time limit for presentation to register. Wills can be kept in a sealed cover and deposited with the District Registrar for safe custody. The person authorized may after the death of the testator, apply with the copy of death certificate for opening the will and get it registered.

**Fraudulent Registration**

In order to check fraudulent registration of document several measures have been taken. By Inspector General of Registration circular No.42938/C1/2009,dated 29.10.2009, the registration of power of attorney has been regulated.

**REGISTRATION OF MARRIAGES:****1. Tamil Nadu Registration of Marriage Act 2009****Requirements:-**

Marriages between individuals belonging to any Caste or Religion under any law, as per any Custom or usage in any form or manner has to be compulsorily registered under this Act in the State of Tamil Nadu within a period 90 days of the marriage without penalty and further period of 60 days after the above time limit with penalty.

Every memorandum for Registration of Marriage shall be filed in Form – I or Form – IA. Under this Act the Marriage Registration has to be done at the place of solemnization. (Registration Fee Rs.100/- copy fee Rs.10/- (per copy)

**2. Hindu Marriages****Requirements:**

Bridegroom/ Bride should have completed 1/18 years respectively. Both of them should be Hindus Marriages solemnized under Hindu customs/ non-customary can be registered. Proof of marriage, residence, date of birth etc., should be produced for registration. Any one of the following may be produced as proof: Wedding card, Recognised Temple receipt, Election Commission Identification card, passport, Driving Licence, Ration Card, Birth Certificate, School or College Certificate, Bride Groom/Bride and 3 witnesses should be present and sign before the Registering Officer for Registration.

### **Place of Registration**

Hindu marriage can be registered in any one of the following jurisdiction

1. Sub-Registrar Office in whose jurisdiction the bride resides.
2. Sub-Registrar Office in whose jurisdiction the bride groom resides.
3. Sub-Registrar Office in whose jurisdiction the marriage was solemnized.

(Registration Fee Rs.100/- Copy Fee – Rs.10/- per copy)

### **3. Special marriages:**

#### **Requirements:**

Marriages can be solemnized before the Registering officer or If already solemnized could also be registered in other forms. Bridegroom/ Bride should have completed 21/18 years respectively. Any one of the following may be produced as proof:

Election Commission identification Card, Passport, Driving Licence, Ration Card, Birth Certificate, School or College Certificate.

### **Place of Registration**

Special marriage can be registered in any one of the following jurisdiction

- 1.Sub-Registrar Office in whose jurisdiction the bride resides.
- 2.Sub-Registrar Office in whose jurisdiction the bride groom resides.

### **Notice of intended marriages will be published.**

If no objection for the marriage is received within 30 days from the date of notice, marriage will be solemnized / registered. Marriages shall be solemnized /registered within 2 months after 30 days has lapsed from the date of Notice. (Fee for filing notice Rs.3/-, Registration Fee Rs. 10/- and copy fee Rs.2/- (per copy)

### **4. Indian Christian Marriage :**

Solemnized by Priests, Licensees under the Indian Christian Marriage Act. The person Solemnizing the marriage under this Act, should send a Certificate of marriage to the concerned the District Registrar. The District Registrar will forward the same to the Inspector General of Registration. Extract of marriages registered is given in the office of the Inspector General of Registration, Chennai-28. (Search fee Rs.10/- copy fee Rs.10/- (per copy)

### **Birth, Death Certificates**

Registration of Births & Deaths are done by the Local Bodies concerned. After 5 years, Births and Deaths registers in respect of Villages are sent to the Sub-Registrar Offices concerned for preservation. Extracts of Birth or Death from these registers may be obtained from the concerned Sub-Registrar Offices by applying and paying the following fees and the application should borne with Rs.5/- court fee label. (search fees – Rs.2/- copy fees – Rs.5/- (per copy)

## **Chits**

Conduct of chits in Tamil Nadu is Governed by the Chit funds Act 1982 and the Tamil Nadu Chit fund Rules 1984. The Inspector General of Registration is the Registrar of Chits. Additional Registrar of chits in the cadre of Additional Inspector General of Registration and Personal Assistant (Chits) in the cadre of District Registrar assist the Inspector General of Registration in monitoring the activities of chits.

The Deputy Inspectors General of Registration and District Registrars act as Joint Registrar of chits and Deputy Registrar of chits in their respective jurisdiction. In addition, there are 47 Sub-Registrar working as Inspector of chits to attend the work relating to chits in the districts. There are 3 Special Chit arbitrators for disposal of arbitration cases at Chennai North, Chennai (South & Central) and Coimbatore.

To protect the innocent people against cheating by unscrupulous chit conducting entities, Government have issued instructions to have the chit groups audited atleast once in the currency of the chit. The official of the Registration Department are keeping strict vigil against running unauthorised chits. A "Chit Vigilance Cell" headed by the Additional Registrar of Chits has been formed to detect unauthorised chits and other irregularities in Chennai. The cell is functioning with the Personal Assistant (Chits), Chit Inspector of Chennai – North, South & Central as members.

Citizens are cautioned, before subscribing to a chit, to ascertain whether the chit group is a registered one. Prior sanction order, commencement order are issued across the counter in District Registrar Offices.

Public have a duty to pay subscription in time. They have the right to demand the following from the foreman. Registrar's prior sanction for the conduct of chit – for perusal

Copy of bylaws. Participation in the auction and bid for the chit. Receipt of prize amount within 7 days of bid after furnishing the surety required. Receipt of dividend after payment of subscription periodically.

## **Societies:**

Registration of society is compulsory where the total members are not less than 20 and the average annual income or expenditure is not less than Rs.10000/-. The Inspector General of Registration and all District Registrars are Registrars under the Tamil Nadu Societies Registration Act, 1975 within their jurisdiction. The Inspector General of Registration has power of superintendence over the Registrars and to hear and pass final orders on appeals.

Registered societies have certain legal requirements to be fulfilled within the time prescribed, like filing of annual returns, filing of change of members/members of Committee, filing of change of registered office, filing of special resolutions, filing of mortgage or charge created over the property of the society, filing of satisfaction of mortgage or charge so created, etc. If the above mentioned requirements are not



fulfilled, the registration is liable to be cancelled. The Funds of the Association / Society can be utilized only for the objects set forth in the Memorandum. If a registered society is not functioning properly, the Government has the right to dissolve the committee and appoint Special Officer to administer the societies.

### **Firms:**

All District Registrars are Registrar of firms under the Indian Partnership Act, 1932. A firm can be registered by filing a statement in form I. Any change in the constitution of firm should also be filed under this Act. The Registrar files the statement after making necessary entries in the Register of firms. The firms have to compulsorily file declaration of "Satisfactory functioning" every year.

Registration of firms having partners not less than two may be done with the District Registrars. In the application for registration, an Advocate or Chartered Accountant shall attest the signature of each partner. Applications for Registration of firms may be submitted through post also. The registered firm shall file an annual declaration to the effect that the firm was in existence during the previous financial year.

### **Keeping citizens informed**

The exclusive website <http://www.tnreginet.net> contains the latest information on every aspect of registration department. Notice Board containing all details is displayed in all the Sub Registrar Offices. Sub Registrars are serving as guide to the registrant public. Suggestion boxes are provided in each Sub Registry Office. All District and Zonal Officers remain in Office on all working Mondays to redress grievances of the public. A Cell is functioning in the Head Quarter with a Public Relations Officer to redress the grievances of the public. In each Registration Office, one Senior Assistant has been identified as Public Relations Officer who will answer the queries of registrants. All the certified copies of extracts can be obtained at the doorsteps by submitting a request online. Demand receipt for all kinds of payments made for securing services of the department. Under the "Project STAR" registration offices are being computerised and connected through reginet. An interactive Website [www.tnreginet.net](http://www.tnreginet.net) is available to serve the needs of citizens.

### **When things go wrong**

If any one fails to get a proper reply for his query, or delay is caused for any of the time bound services inspite of fulfilling all the requirements of law, he may contact personally or through correspondence, the District Registrar concerned or the Zonal Deputy Inspectors General of Registration, or the Inspector General of Registration at Chennai.

OR

Lodge his complaint in the suggestion box.

OR

email to: [igregn@tnreginet.net](mailto:igregn@tnreginet.net). The dedicated network REGiNET has enabled online monitoring of services in Sub Registrar offices which are connected through web based model.

**Statutory remedies:**

When registration of a document is refused, one can file an appeal before the District Registrar concerned within one month. If District Registrar refuses to order for registration, the aggrieved person can file civil suit against the order of District Registrar.

In case of impounding of document, if any one is aggrieved by the orders of the District Registrar demanding deficit stamp duty and penalty imposed, he may prefer an appeal before the Inspector General of Registration, who is the Chief Controlling Revenue Authority.

If the party is not inclined to accept the guideline value maintained in the Registration Offices, his document will be referred to the Special Deputy Collector (Stamps) for determination of market value.

If the difference of duty fixed by the Special Deputy Collector (Stamps) is not paid within 2 months from the date of order 1% interest is chargeable from the date of default.

Appeal against the final order of the Special Deputy Collector (Stamps) may be preferred to Chief Controlling Revenue Authority (Inspector General of Registration) Chennai-28 within 2 months from the date of order passed by Special Deputy Collector (Stamps).

An Appeal provision is also available against the orders of a Collector on the application of refund of spoiled or unused stamps, before the Inspector General of Registration.

Appeal against the orders of Registrar on the cancellation of registration of a Society, refusal of registration or declaration of society as defunct may be made to the Inspector General of Registration.

According to sec 70 of the Chit Funds Act, 1982 any party aggrieved by any order or award passed by the registrar or the nominee under section 69, may within two months from the date of the order or award appeal to the State Government.

For further details – visit us at <http://www.tnreginet.net>