TAMIL NADU SALES TAX (SETTLEMENT OF ARREARS) RULES, 2011.

Rules - Issued. ABSTRACT Tamil Nadu Sales Tax (Settlement of Arrears) Rules, Commerci@l Taxes & Registration (DI) Dept. 2011 - G.O.Ms.No.:131 Dated: 29.10.2011 Iyapasj, 12 Thiruvalluvur Aandu, 2042. Read: From the Principal Secretary/ Commissioner of Commercial Taxes letter No.Drafting Cell-1/26408/2011, dated 22.07.2011. ORDER: The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th day of October 2011. (By Order of the Governor) Sunil Paliwal, Secretary to Government. To The Principal Secretary/Commissioner of Commercial Taxes, Chennai-5. The Works Manager, Government Central Press, Chennai - 79. (with a request to publish the Notification in the Tamil Nadu Government Extraordinary Gazette dated 29.10.2011 and send 100 copies to the Government and 1000 copies to the Principal Secretary/ Commissioner of Commercial Taxes, Chennai — 5). All Joint Commissioners/ Deputy Commissioners of Commercial Taxes Department (through the principal Commissioner of Commercial Taxes, Chennai-5). The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104 The Second Member, Main Bench Tamil Nadu Sales Tax ADpeliate Tribunal, High Coc: t Buildings, Chennai-104, Secretary/ 2 The Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Chennai-104/ Madurai and Coimbatore. The Chief Minister's Office, Chennai-9. The Principal Accountant-General'(A & E), Chennai-18. The Comptroller and Auditor General of India, • New Delhi-I IO 001. The Secretary to Government of India, Ministry of Finance, Department of Revenue, New Delhi-I IO 001. The Director General of Supplies and Disposals, New Delhi-110 001. The Registrar, High Court of Madras, Chennai-104. The Registrar, Madurai Bench of Madras High Court, Madurai. Copy to: The Finance / Law Department, Chennai-9. The Tamil Development Culture, Religious Endowments and Information Department, Chennai-9. The Legislative Assembly, Secretariat, Chennai-9. The Commercial Taxes and Registration (DI) Department, Chennai-9. (for taking further action to place the paper on the Table of the House). Stock File/Spare Copies. /Forwarded By Order/ Section Officer. 3 THE ANNEXURE. NOTIFICATION. In exercise of the powers conferred by sub-section (1) of section 15 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011 (Tamil Nadu Act 29 of 2011), the Governor of Tamil Nadu hereby makes the following Rules:- 1

2. RULES.(1) These rules may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2011. (2) They shall come into force on the ISt day of November 2011. In these rules, unless the context otherwise requires,- (a) "Act" means the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011; (b) "Form" means a form appended to these rules; (c) The words and expressions used in these rules and not defined but defined in the Act, shall have the same meanings as defined in the Act. 3. (1) An application made under sub-section (1) of section 5 of the Act shall be in

Form I. It shall be in duplicate and shall be accompanied by two copies of the assessment order. (2) The said application shall either be presented to the designated authority in person or sent to the said authority by post. (3) The designated authority, on receipt of the said application, shall acknowledge the receipt of the same in Form 11. (4) The designated authority shall also inform the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, the fact of making the said application by the applicant in Form Ill within seven days from the date of receipt of the said application. (5) If the designated authority finds any defect or omission in the application, he shall return the application for rectification of the defect or for supplying the omission within ten days from the date of receipt of the said application. 4 (6) The designated authority may call for the records pertaining to assessment, appeal or other record, as it may consider necessary to verify the correctness of the particulars furnished in the said application

Form IV, if the ahount paid by the applicant along with the application in Form I falls short of not mbre than ten percent of the amount determined under sub-section (1) of section 6 of the Act.5. (1) The Certificate of Settlement of arrears issued under sub-section (1) of section 8 of the Act shall be in Form V. The designated authority shall serve the said Certificate on the applicant and also inform the fact of issue of the said Certificate in Form VI to the assessing authority or appellate authority or revisional authority, as the case may be, within fifteen days from the date of its issue. (2) The designated authority shall also inform the applicant and the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, the fact of passing the order under sub-section (2) of section 8 of the Act within seven days from the date of passing of the order

6. The revocation of the Certificate of Settlement of arrears under sub- section (1) of section 12 of the Act shall be in

Form VII. The designated authority shall serve the order of revocation on the applicant, and also inform the fact of issue of the order of revocation in Form VIII to the assessing authority or appellate authority or revisional authority, as the case may be, within fifteen days from the date of revocation of the said certificate

7. The taxes or other amounts due under the Act shall be paid--- (iii) by remittance in cash into a Government Treasury or to the designated authority; by means of a crossed cheque in favour of the designated authority drawn on any one of the banks referred to in subsidiary rule 1 (a) (iv) of rule 10 of the Tamil Nadu • Treasury Rules and situated within the tity/town where the office of the designated authority is situated; or by means of a crossed demand draft or a bankers cheque drawn in favour of the designated authority: PFovjded that the mode of payment by mean' of cheque shall not be applicab!e to the casual traders and to the dealers whose cheques got dishonoured for want of funds on more than one occasion.

FORM 1 (See rule 3(1)) APPLICATION. To The Designated Authority Sir/ Madam, I hereby make an application under sub-section (1) of section 5 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011. I hereby furnish the following particulars: 1. Name of the applicant (in block letters) 2. Registration Number 3. Address Office : .... Telephone No. Residence: . Telephone No

4. Status of the applicant (State whether sole Proprietor, Partner, Director, Authorised Manager, Power of Attorney holder etc.) 5. (i) Designation and address of the Assessing Officer who made the Assessment. (ii) Act under which the levy was made (iii) Assessment number and year (iv) Date of order of the Officer 6 6. Details of each demand of tak, penalty or interest (other than the demands that arose as per returns) that was demanded upto the 31 st day of July 2011 in respect of which this application is filed: (i) Date of arising of demand (ii) Year to Which demand relates (iii) Details of final assessment order or appeal/ revision order giving rise to the demand. (iv) State whether tax / additional sales tax/ surcharge/ additional surcharge / Central Sales Tax / Penalty / Interest that arose in respect of any demand that was fully paid before 31.07.2011 (v) Details of Demand and settlement claimed . (a) (b) (d) (f) Amount (Rupees) Amount of demand at the time of arising of the demand Part of the above demand admitted in the returns, if any (this part will not be waived under this Act) Interest till the date of receipt of application. Total payment upto the date of application (excluding the amount paid for the purpose of settlement of the demand under this Act) Balance to be dealt with under this Act Amount payable as per section 7 of the Act in respect of the balance in column(e) Amount claimed to be waived under this Act (e) - (f) Details of payment of amount as per column(f) 7 (vi) Details of •any pending appeal / revision in respect of the above demand: (a) (b) (c) 1.... Thiru.... Designation and Address of Appeallate / Revisional Authority Appeal / Revision reférence No Date of filing of appeal / revision DECLARATION. .....(Name in Block Letters) son/daughter of .....solemnly declare that the information given in this application, statements and annexures accompanying it are Correct and complete to the best of my knowledge and belief and amount of arrears and other particulars shown therein are truly stated and relate to the assessment year indicated in the application. I further declare that I am making this application in my capacity as.....(status) and that I am competent to make this application. I also undertake to withdraw the application pending before any appellate/ revisional authority at the time of making this application. Place: Date . Copy to: (Name and Signature of the Applicant) The Assessing Authority, 8

FORM 11 (See rule 3 (3)) ACKNOWLEDGEMENT. To .. ..(Applicant) Received an application in Form I under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011 from Tvl.---------- ------at---------- The details of the application are as below:- (1) Act under which the levy was made (2) Assessment number and year (3) Designation of the officer against whose order, application is made (4) Date of order of the officer (5) Amount of arrears (in rupees) Tax Place: Date : Copy to Surcharge Additional surcharge ----------on----------. (Rs. in words) Penalty Additional Interest Sales Tax Name, Signature and Seal of the Designated Authority. The Assessing Authority. 9 FORM 111 (See rule 3 (4)) INTIMATION OF APPLICATION FILED. To The Assessing / Appellate / Revisional Authority, This is to inform that TV'. has filed an application in Form I under the Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2011 at on to the designated authority in respect of Tvl.....(Name and address of the concern) The details of the application are as below:- (1) Act under which the levy was made (2) Assessment number and year (3) Designation of the officer against whose order, aÖplication is made (4) Date of order of the officer (5) Amount of arrears 2. The intimation is sent in accordance with sub-rule (4) of rule 3 of the said Rules. Place: Date: Name, Signature and Seal of the Designated Authority. IO FORM IV (See rule 4) DEMAND NOTICE. To . (Applicant) Please take notice that you have filed an application under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, Tvi. concern) the year ending 2011 in respect of and address of the ...(Name along with proof of payment for an amount of .. ..only) (in words) for ../- (Rupees .....Act and that after under the deducting the amount of payment already made by you towards the tax/penalty/interest for that year, you have Ito pay a further sum of ...../- (Rupees..... .....only) (in words). This balance of tax/penalty/interest shall be paid within thirty days from the date of receipt of this notice by remittance in cash into a Government Treasury or to the Designated authority or by means of a crossed cheque in favour of the Designated authority drawn on any one of the Banks referred to in subsidiary rule 1 (a) (iv) of rule 10 of the Tamil Nadu Treasu.ry Rules and situated within the City/ Town where the office of the Assessing Officer is situated or by means of crossed demand draft or bankers cheque drawn in favour of the Assessing Officer, failing which the application filed by you shall be rejected. l.(i) Name of the Act (ii) Assessment number and year (iii) Assessment Circle 11 Additional surcharge 2. (i) Amount of arrears (ii) Amount determined under section 6 of the Act (iii) Amount paid upto the time of filing application (iv) Balance of arrears to be paid Place: Date : To The Applicant Tax Surcharge Additional Sales Tax (In rupees) Penalty Interest Name, Signature and Seal of the Designated authority. Copy to: The Assessing Authority, WHEREAS, 12 FORM V (See rule 5(1)) CERTIFICATE OF SETTLEMENT OF ARREARS. ./- (Rupees.... in... (Name and address Of the applicant) (hereinafter referred to as applicant) had filed an application under sub-section (1) of section 5 of the Tamil Nadu Sales Tax (Settlement Tvi. concern) ; of Arrears) 2011 in of Act, respect ...(Name and address of the AND WHEREAS, the designated authority determined the amount of ...../-. (Rupees.... payable by the applicant in respect of Tvl..... .....only) (in words) . (Name and address of the concern) in accordance with the provisions of the Act towards full and final Settlement of arrears as per details furnished below: AND WHEREAS, the applicant has paid an amount of . ...only) (in words) being the sum determined by the designated authority; NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 8 of the Act, the Certificate of Settlement is issued to the said applicant - (a) Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing No./Act/year) Tvi... concern) on and authority the dated application . (Assessment of in respect . .(Name and address on the made by the aforesaid applicant, 13 (b) Granting waiver of the balance arrear payable as detailed below: Details of arrears (1) (i) Name of the Act (ii) Assessrhent number and year 2. TNGST/CST/ TNST (Surcharge) Act/ Tamil Nadu Additional Sales Tax Act (i) Amount of arrears due (ii)Amount paid by the applicant (iii)Amount waived Date: Place: To The Applicant. Tax Surcharge Additional surcharge (in rupees) Additional Penalty Sales Tax Interest Name, Signature and seal of the Designated Authority FORM VI (See rule 5(1)) INTIMATION OF ISSUE OF CERTIFICATE OF SETTLEMENT OF ARREARS. This is to inform that on an order and on .....a Certificate of settlement of arrears under section 8(1) of Sales Tax (Settlement of Arrears) Act, 2011 (Tamil Nadu the Tamil Nadu have issued of Act 29 of 2011) been in respect .....(Name and address of the applicant) for which Tvi.. an application was made by and address of the applicant). (Name (a) Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing authority

in No./Act/Year), dated aforesaid applicant. (Assessment .....on the application made by the (b) Granting waiver of the balance arrear payable as detailed below: Details of arrears (l)(i) Name of the Act (ii) Assessmeht number and year

2. TNGST/CST / TNST (Surcharge) Act/ Tamil Nadu Additional Sales Tax Act (i) Amount of arrears due (ii)Amount paid by the applicant (iii)Amount waived Date: Place: To Tax Surcharge Additional surcharge (in rupees) Additional Pénalty Salés Tax Interest Name, Signature and Seal of the Designated Authority The Assessing/ Appellate/ Revisional Authority, *Relevant dates to be filled in each case. WHEREAS, Tvi. 16

FORM VII CS.ee rule 6) CERTIFICATE OF REVOCATION. . (Name and address of the concern) had been issued a Certificate of Settlement dated..... .....in Form V . (Name granting waiver on the application filed by and address of the applicant) of the following amounts:- Act under which the settlement was made Assessment Number and year Assessment circle Amount waived: Tax Surcharge Additional Additional penalty Interest Surcharge Sales Tax Rs. Rs. Rs. . Rs. AND WHEREAS, the designated authority came to know that the applicant had obtained the benefit of settlement under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011 by suppressing material information/ furnishing incorrect or false information/ particulars (i.e.. 17 NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 12 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011 the designated authority hereby revokes the Certificate of Settlement dated the Date: Place: To The Applicant, .. issued to the said applicant. Name, Signature and Seal of the Designated Authority 18 FORM vill (See rule 6) INTIMATION OF ISSUE OF CERTIFICATE OF REVOCATION. This is to inform dated.....issued and address of the by has been revoked on that the Certificate of Settlement of arrears to Tvi.... .....(Name concern) based on the application filed ..(Name and address of the applicant) . .....•....for having suppressed material information or particulars / furnishing incorrect or false information or particulars as indicated below:- Date: Place: To Name, Signature and Seal of the Designated Authority The Assessing/ Appellate/ Revisional Authority, *Relevant dates to be filled in each case. Sunil Paliwal, Secretary to Government //True Copy// SECTION OFFICER.