



सत्यमेव जयते

CITIZEN'S CHARTER

for

COMMERCIAL TAXES DEPARTMENT PUDUCHERRY

(2014-15)

Address: Commercial Taxes Complex,
100 Feet Road,
Ellaipillaichavady,
Puducherry – 605 005.

Website ID: <http://gst.puducherry.gov.in>

Date of issue: May 2014
Next Review: March 2015

VISION / MISSION

VISION

- To create a hassle free environment for Trade, commerce and Industries to thrive and prosper and contribute to socio-economic development.
- To provide efficient and effective tax administration.
- To provide services online on 24x7 basis to the dealer thereby obviating the need to visit the department.

MISSION

- To efficiently mobilize revenue (taxes) under the VAT and CST Acts at minimum cost to the exchequer and by providing the maximum level of convenience to the tax payers.
- To promote compliance with the Value Added Tax Law and Central Sales Tax Law by simplification of processes and procedures, by disseminating the requisite knowledge and information to the tax payers at their door step by leveraging information, communication technology.
- To deliver quality service to the tax payer by setting high standards and norms for each service.
- To ensure transparency and accountability in all the activities.
- To continuously upgrade skills and build a professional and motivated work force.

MAIN SERVICES / SERVICE STANDARDS

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Documents required	Fees
1.	Registration of Place of Business under the Puducherry Value Added Tax Act,2007 and Central Sales Tax Act, 1956	Within 30 days from the date of submission of the Application with required Annexures	<p>Pondicherry Region :- Dy. Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Assistant Commercial Tax Officer, Perunthalaivar Kamarajar Administrative Complex, 1st Floor, C-Block, Madhagadi, Karaikal – 609 602 Phone No. 04368-222582</p> <p>Mahe Region:- Commercial Tax Officer, Second Floor, Civil Station, Mahe – 673 310 Phone No. 0490-2332330</p> <p>Yanam Region:- Dy. Commercial Tax Officer, Second Floor, Mini Civil Station, Yanam – 533 464 Phone No. 0884-2321215</p>	20%	<p>a. Online filling of Application through https://vat.py.gov.in/ereg</p> <p>b. Submission of Hard copy along with required documents to the Registering Authority.</p> <p>c. Verification of the Place of business by the Registering Authority.</p> <p>d. Grant of Registration within 30 days if found in order</p>	<p>a. Photographs</p> <p>b. Address and I.D. Proof viz., Aadhar/Driving Licence/ Voters ID card/ Passport</p> <p>c. PAN card</p> <p>d. Lease Agreement Deed in the case of rented building;</p> <p>e. Partnership Deed in the case of partnership concern;</p> <p>f. Memorandum of Association , Articles of Association and Certificate of incorporation in the case of Limited Company;</p>	<p>a. Ten thousand rupees in respect of medium and large-scale industries;</p> <p>b. Five thousand rupees in respect of dealers in Indian Made Foreign Liquor; and</p> <p>c. One hundred rupees in respect of other cases.</p> <p>d. One hundred rupees for every additional place of business</p>

						<p>g. License/certificate issued by the Industries Department/ Municipalities / Commune Panchayats / Pollution Control Board / Civil Supplies etc.;</p> <p>h. Demand Draft in favour of the Commercial Tax Officer in respect of Puducherry, Karaikal, Mahe region and Deputy Commercial Tax Officer in respect of Yanam region towards the registration fees as applicable</p>	
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Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
2.	Renewal of Registration	Every dealer shall renew his registration within 30 days from the commencement of the Financial Year.	<p>Pondicherry Region :- Dy. Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Assistant Commercial Tax Officer, Perunthalaivar Kamarajar Administrative Complex, 1st Floor, C-Block, Madhagadi, Karaikal – 609 602 Phone No. 04368-222582</p> <p>Mahe Region:- Commercial Tax Officer, Second Floor, Civil Station, Mahe – 673 310 Phone No. 0490-2332330</p> <p>Yanam Region:- Dy. Commercial Tax Officer, Second Floor, Mini Civil Station, Yanam – 533 464 Phone No. 0884-2321215</p>	5%	<p>a. Online application for renewal of registration through https://vat.py.gov.in</p> <p>b. Payment of required registration fee through e-payment / DD /cheque.</p>	NIL	<p>a. Ten thousand rupees in respect of medium and large-scale industries;</p> <p>b. Five thousand rupees in respect of dealers in Indian Made Foreign Liquor; and</p> <p>c. One hundred rupees in respect of other cases.</p> <p>d. One hundred rupees for every additional place of business</p>

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
3.	Amendment of Registration Certificate viz. Change of Address, Name, inclusion of commodity.	The dealer shall inform the Registering Authority within 30 days from the happening of such event.	<p>Pondicherry Region :- Dy. Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Assistant Commercial Tax Officer, Perunthalaivar Kamarajar Administrative Complex, 1st Floor, C-Block, Madhagadi, Karaikal – 609 602 Phone No. 04368-222582</p> <p>Mahe Region:- Commercial Tax Officer, Second Floor, Civil Station, Mahe – 673 310 Phone No. 0490-2332330</p> <p>Yanam Region:- Dy. Commercial Tax Officer, Second Floor, Mini Civil Station, Yanam – 533 464 Phone No. 0884-2321215</p>	5%	Apply in writing to the respective Registering Authority intimating the circumstances which warrant amendments in the Certificate	<p><u>Change of Address:</u> Address Proof for new address</p> <p><u>Change in name:</u></p> <p>a. Partnership deed</p> <p>b. Memorandum and Articles of Association in the case of Limited Company;</p> <p>c. Certificate of Incorporation issued by Registrar of Companies with amendment</p> <p>d. PAN card</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
4.	Issue and Renewal of Permit	7 days from the date of receipt of application or payment of the prescribed fee whichever is later.	Respective Assessment Circle / Assessing Officers.	5%	<p>a. Dealer desiring to employ a travelling sales man or a representative to transact business at places other than the registered place shall apply to jurisdictional assessing authority.</p> <p>b. The application shall specify the name and address of the registered dealer, TIN, date of registration and the name and address of the travelling salesman or representative.</p> <p>c. Application shall be accompanied by proof of payment of fee of Rs.100 for each permit.</p> <p>d. If the assessing authority is satisfied that the application is in order shall issue the permit in Form-Q.</p> <p>e. Permit issued is valid for one year and shall be renewed every year by paying fee of Rs.100 for each permit.</p>	<p>a. Application for permit</p> <p>b. Passport size photograph of travelling salesman or representative</p> <p>c. DD/cheque for payment of fee</p>	Rs.100 for each permit

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
5.	Issue of declaration form C/ F /H /E1/E2 under the Central Sales Tax Act, 1956	Online issue of form C & F in 7 days Manual forms for H /E1/E2 in 7 days	Respective Assessment Circle / Assessing Officers.	25%	<p><u>Online Application:-</u></p> <p>a. Login to the dealers A/c through https://vat.py.gov.in</p> <p>b. Enter required details viz., name of the seller, TIN, invoice no., date, value, for Form C& F.</p> <p>c. Submit the application.</p> <p>d. Assessing Officer will verify the following parameters before approving the online issue of Form C/F:</p> <p>e. filing of Form-CC,</p> <p>f. uploading of details of statutory form-C /F /H and furnishing original forms</p> <p>g. Sales commensurate with purchase turnover,</p> <p>h. commodity covered under Registration Certificate,</p> <p>i. Returns filed up-to date,</p> <p>j. After verification and approval by the AO, form will be generated on T+6 basis.</p> <p>k. Dealers can take printout of the Forms by logging into their account.</p>	<p><u>Manual Form (E-I/E-II/H):</u></p> <p>a. Requisition letter in letter head of the dealer</p> <p>b. Copy of Form-8 giving utilization of forms received earlier</p>	<p><u>Online Form-C & F</u></p> <p>NIL</p> <p><u>Manual Forms</u></p> <p>Form- E-I/E-II : Rs.15/ per book of 25 leaves</p> <p>Form-H : Rs.21/book of 25 leaves</p>

					<p><u>Manual Application:-</u></p> <ul style="list-style-type: none">a. Application shall be made in writing to the respective A.O. enclosing utilization details of previous forms obtained.b. The A.O. after scrutinizing the application approves issue of formsc. Dealer to make payment for forms and obtain forms duly affixing seal of the issuing authority and name, TIN and address of the dealer along with date of issue		
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Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
6.	Refund	90 days from the date of receipt of claim of refund.	Respective Assessing Officers/Assessment Divisions	5%	<p>a. Any assessee preferring a refund claim shall make an application in Form - W before the Assessing Authority having jurisdiction over the Assessee.</p> <p>b. The claim for refund will be scrutinized by the Assessing Authority and sanction order will be issued by the Head of the Division having jurisdiction over the Assessee.</p> <p>c. If the Assessing Authority requires the applicant to provide records and accounts to substantiate the refund claim but the applicant fails to produce the same to the satisfaction of the Assessing Authority within 7 days, the time limit for making the refund shall not apply.</p>	<p>a. Copy of the Annual Credit statement in Form-YY</p> <p>b. Copy of the Assessment order</p> <p>c. Value Added Tax Return in Form –I</p> <p>d. Order of the Appellate / Revising Authority</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
7.	Appeal to Appellate Assistant Commissioner.	-	Appellate Assistant Commissioner (CT)	15%	<p>a. Appeal in Form X shall be submitted to the Appellate Asst. Commissioner (CT) within 30 days from the date of which the copy of the order or proceedings was served on him.</p> <p>b. The Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being heard, confirm, reduce, enhance, annul, set aside, direct to make a fresh assessment or pass such orders as he may think fit if the appeal is against an order of assessment, or in the case of any other order, confirm, cancel or vary such order.</p>	<p>a. Revision application in Form X in duplicate.</p> <p>b. Application should be accompanied by two copies of the final assessment order one of which shall be either original or a certified copy and the other, an attested copy.</p> <p>c. Satisfactory proof of payment of the tax admitted by the applicant and 12.5% of difference of tax assessed by the assessing authority and tax admitted by the applicant</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
8.	Advance Rulings and Clarifications	Four weeks from the date of the order admitting the application	Deputy Commissioner –cum- Chairman, Room No.14 First Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	10%	<p>a. Application in Form ZZ shall be submitted to Deputy Commissioner –cum- Chairman.</p> <p>b. The applicant may withdraw the applications within 30 days from the date of application.</p> <p>c. The authority may after examining such application either admit or reject the application within 30 days of the receipt of the application</p> <p>d. The authority after examining the material s placed before it by the applicant or obtained by the authority pass such order as deemed fit on the questions specified in the application, after giving an opportunity to the applicant of being heard, it he so desires.</p>	<p>a. Application in Form ZZ .</p> <p>b. Fee of Rs.1000/- by way of Demand Draft in favour of the Commercial Tax officer (Head Quarters), Puducherry.</p>	Rs.1,000/-

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
9.	Revision	90 days from the date of admission of Revision application	Commissioner (CT)	10%	<p>a. Revision Application in Form Y shall be submitted to the Commissioner (CT) within 30 days from the date of which the copy of the order or proceedings was served on him.</p> <p>b. The Commissioner(CT), after giving the applicant and the authority against whose order the application has been preferred, a reasonable opportunity of being heard, may call for and examine the proceedings and records and make or cause such enquiries to be made and pass such orders as he thinks fit.</p>	<p>a. Revision application in Form Y in duplicate.</p> <p>b. Original/certified Copy of the order and an attested copy.</p> <p>c. Satisfactory proof of payment of the tax admitted by the applicant and 50% of difference of tax assessed by the assessing authority and tax admitted by the applicant.</p>	NIL

REDRESSAL OF GRIEVANCES

In case of non compliance of the service standards, the service recipients /stakeholders can contact the following Nodal Officer for redress of the grievances:

Shri K. Sridhar,
Deputy Commissioner (CT),
First Floor, Commercial Taxes Complex,
100 Feet Road, Ellapillaichavady,
Puducherry – 605 005.

Phone No. : 0413 - 2204488, 2203055, 2205070 (FAX)

Email: dc-ctax.pon@nic.in

ESCALATION OF GRIEVANCES

In case the grievances are not redressed finally, the same can be taken up at higher level to the Head of Department:

Shri G. Srinivas,
Commissioner (CT),
First Floor, Commercial Taxes Complex,
100 Feet Road, Ellaipillaichavady,
Puducherry – 605 005.

Phone No : 0 413 - 2203779 , 2203055, 2205070 (FAX)

Email: cctax.pon@nic.in

STAKEHOLDERS

- Traders and Industries
- Association of traders and industries like CII, Chamber of Commerce, Chamber of Industries. FICCI, ASSOCHAM etc.
- Chartered Accountants
- Cost Accountants
- VAT practitioners
- Consultants

RESPONSIBILITY CENTRES / ATTACHED / SUBORDINATE ORGANISATIONS

Sl. No.	Responsibility Centres and Subordinate organizations	Address	Phone Nos./e-mail
1.	Office of the Commissioner (CT)	First Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203779 , 2203055, 2205070 (FAX) cctax.pon@nic.in
2.	Authority for Clarification and Advance Ruling	Room No.14 First floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2204488 , 2203055, 2205070 (FAX) dc-ctax.pon@nic.in
3.	Office of the Appellate Assistant Commissioner	Third Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203497 , 2203055 (Ext. 13),
4.	Office of the Commercial Tax Officer , Division - I	Second Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 21)
5.	Office of the Commercial Tax Officer, Division – II	Second Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 22)
6.	Office of the Commercial Tax Officer , Division– IAC	Third Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 25)
7.	Office of the Commercial Tax Officer, Division – IW	Third Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 23)
8.	Office of the Commercial Tax Officer , Karaikal	Office of CTO-Karaikal, Perunthalaivar Kamarajar Administrative Complex, Mathagady, Karaikal – 609 602	(04368)222582 cto.kkl@nic.in
9.	Office of the Commercial Tax Officer , Mahe	Office of CTO-Mahe, 2 nd Floor, Civil Station Complex, Main Road, Mahe P.O Mahe District, Puducherry (U.T) - Pin: 673310	(0490)2332330 cto.mahe@nic.in
10.	Office of the Deputy Commercial Tax Officer, Yanam	Office of DCTO-Yanam, 2 nd Floor, Mini Civil Station, Yanam-533 464.	(0884)2321215 dcto.yanam@nic.in

INDICATIVE EXPECTATION FROM SERVICE RECIPIENTS:

DEALERS

- To be fair, transparent, prompt, and honest in complying all legal obligations.
- To issue proper invoice/bill for every sale.
- To file complete and correct returns within the due dates and pay taxes in time.
- To Maintain proper records/books of accounts for the stock, deliveries, purchases and sales and other business transactions.
- To co-operate with the officials of the Department during the conduct of scrutiny assessment, investigation proceedings, shop inspections and lorry checks.
- To Display of registration certificate or it's duplicate, conspicuously at the place of business.

GENERAL PUBLIC

- Insisting for proper sale invoice/bills whenever goods are purchased. Proper invoicing greatly helps in curbing evasion of tax.
- Inform the department if they have any information of evasion of tax by dealers or is in suspicion of any transactions.

CONCLUSION

This charter makes only a perfunctory though sincere attempt to outline the basic activities of this department and of the connected services rendered by it. It is neither exhaustive nor comprehensive. The citizens are invited to utilize the departmental Website (<http://gst.puducherry.gov.in>) to get more information on various aspects of services rendered by this department. Feedback/suggestions on the Charter can be sent to-

Shri G. Srinivas,
Commissioner (CT),
First Floor, Commercial Taxes Complex,
100 Feet Road, Ellaipillaichavady,
Puducherry – 605 005.

Phone No : 0 413 - 2203779 , 2203055, 2205070 (FAX)
Email- cctax.pon@nic.in

COMPOSITION OF THE TASK FORCE FOR REVIEWING OF CITIZENS CHARTER OF COMMERCIAL TAXES DEPARTMENT. PUDUCHERRY

Shri G. Srinivas, Commissioner (CT)	Chairman
Shri K. Sridhar, Deputy Commissioner (CT)	Member
Shri A. Madhivanan, Appellate Asst. Commissioner (CT)	Member
Shri D. Mohana Kumar, Commercial Tax Officer (IAC-I)	Member
Shri K. Kabalan, Commercial Tax Officer (IW)	Member
Shri K. Radhakrishnan, Commercial Tax Officer – I	Member
Shri V. Ilangovane, Commercial Tax Officer – II	Member
Shri P. Devarajan, Commercial Tax Officer – Karaikal.	Member