

Welcome Message

The Government of Tamil Nadu, Department of Commercial Taxes welcomes you to this portal and to an initiative meant to usher in a new era in Tax administration commencing with the setting up of Large Taxpayers Unit [LTU]. This portal integrates static content relating to this initiative of the Government with dynamic content related with transactions made in relation to Value Added Tax, Central Sales Tax and Entry Tax.

The concept of Large Taxpayers Unit and the facilities available to taxpayers therein have been arrived at through a consultative and participative partnership with the eligible taxpayers. While the Department believes that the contents and features shall be useful to the taxpayers, this being a pioneering effort, both the concept and the portal shall continue to evolve.

We solicit your valuable *suggestions & feedback* to make this portal more useful to the taxpayers to jcltu.tnct@nic.in

Preface

A number of Tax administrations in the world have established special systems to administer their large taxpayers. In the year 1969, the Government of Tamil Nadu in order to give special importance to Large Taxpayers, established 4 Central Assessment Circles [CAC] in Chennai Territorial Divisions. Moreover in the year 1980, 2 Central assessment Circles [CAC] were formed in Coimbatore Territorial Division. In the year 1990, all Central Assessment Circles were restructured and renamed as Fast Track Assessment Circles (FTACs).

Following the international practice, the Honourable Minister for Commercial Taxes in his Budget Speech (2007-08) announced that, Large Taxpayer Unit (LTU) will be set up which would act as a single window facilitation centre for large taxpayers. Accordingly Large Taxpayers Unit was started on 11.10.2010 by merging the erstwhile Fast Track Assessment Circles of Chennai.

Rationale for LTU

Large Taxpayers Unit [LTU] is a self-contained unit to provide single window facilitation to the top 100 taxpayers of Chennai territorial divisions. This office will perform all the statutory functions presently mandated under the Tamil Nadu Value Added Tax Act, 2006, Central Sales Tax Act, 1956 and Entry of Vehicles into Local Areas Act, 1990. It also provides certain tangible advantages such as time bound disposal of refund claims and settlement of non statutory disputes etc., and to follow single set of simple and transparent procedures for all taxpayers.

The underlying commitment is of providing better service to the taxpayer, through personalized attention, quality of service, transparency in transactions and cordial atmosphere. This will reduce tax compliance cost, reduce delays and ensure uniformity in the matters of tax / demand determination. This unit is being equipped with modern facilities and trained manpower to assist the taxpayers in all matters relating to filing of returns, claim of refunds, settlement of non-statutory disputes etc.

Organizational structure

LTU will be manned by the officials of Commercial Taxes Department. It will be headed by a Joint Commissioner [CT] who will be the overall in-charge for all matters pertaining to its functioning. There will be 4 Deputy Commissioners who would perform the assessment and statutory functions under the control and supervision of the Joint Commissioner [CT].

Who is eligible?

Top 100 taxpayers of Chennai territorial divisions based on their tax paid in the financial year 2009 – 2010.

Procedures

Filing of returns - The taxpayers would be required to file their monthly returns on or before 12th or 20th day of the succeeding month.

Payment of Taxes - The taxpayers would be required to pay their taxes on or before 12th or 20th day of the succeeding month.

Refunds - The refund claims would be disposed off within 90 days from the date of filing of claims.

Audit and Scrutiny - While there would be no '**mandatory**' audit, case selection for audit would be based on '**risk assessment**' and attempt would be made to ensure that audit schedules are made in consultation with the taxpayers so as to cause minimum inconvenience.

Revision - Facilities for on-line filing of Revision Petition will also be provided. Cases in which show cause / demand notices have been issued by the erstwhile assessing authorities but not adjudicated, would stand transferred to LTU and the same would be adjudicated by the Joint Commissioner (CT), LTU. The process of adjudication would be completed within 3 months of the issuance of the notice, wherever possible.

Facilities

- A large taxpayer can file his Value Added Tax and Central Sales Tax returns electronically through www.tnvat.gov.in. Gradually required software and infrastructure would be provided so that other documents, such as filing of refund claims, filing of proof of exports can also be made electronically. Facilities would also be provided for on-line filing of grievances, online issuance of declaration forms and online payment of Entry Tax also.
- An officer at the level of Deputy Commissioner [CT] would be appointed as '**Assessing Officer**' for each taxpayer. The taxpayer can remain in touch with the Assessing Officer for assistance in all matters. This would ensure that the taxpayer need not interact with different section / officers of the LTU (Assessing Officer wise dealers are listed in the Annexure).

ANNEXURE

DEALERS ALLOTTED TO DEPUTY COMMISSIONER (CT) - I

SI.No	TIN	DEALER NAME	Assmt. CIRCLE	Registration Circle
1	33551522107	SHV LPG INDIA PRIVATE LIMITED	T NAGAR (NORTH)	T NAGAR (NORTH)
2	33480460626	CRESCENT AUTO REPAIRS AND SERVICES INDIA (P) LTD.	NUNGAMBAKKAM	NUNGAMBAKKAM
3	33110640910	EMPEE BREWERIES LTD	FTAC- I	ANNA SALAI-III
4	33490741096	PROCTOR AND GAMBLE HOME PRODUCTS LTD	FTAC- I	EGMORE - II
5	33500600004	INDIA GARAGE	ANNA SALAI - I	ANNA SALAI - I
6	33050741047	SUNDRAM FASTENERS LIMITED	FTAC- I	ICE HOUSE
7	33220640025	EXIDE INDUSTRIES LIMITED	FTAC- I	AMBATTUR
8	33780620026	BRAKES INDIA LIMITED	FTAC- I	ANNASALAI - II
9	33141603667	BMW INDIA PRIVATE LTD	CHENGALPATTU	CHENGALPATTU
10	33480904304	DELL INDIA PRIVATE LIMITED.,	SRIPERUMBUDUR	SRIPERUMBUDUR
11	33260100489	TUBE INVESTMENTS OF INDIA LTD.,	FTAC- I	ESPLANADE I
12	33350620311	L.G. ELECTRONICS INDIA PRIVATE LIMITED.	FTAC- I	ANNASALAI - II
13	33520781674	SAMSUNG INDIA ELECTRONICS PRIVATE LIMITED	FTAC- I	ROYAPETTAH - II
14	33531360613	GODREJ & BOYCE MFG. CO LTD	FTAC- I	VILLIVAKKAM
15	33280842916	WHIRLPOOL INDIA LTD.,	FTAC- I	ALANDUR
16	33980640189	EMPEE DISTILLERIES LIMITED	FTAC- I	ANNASALAI - III
17	33401523014	ELITE DISTILLERIES PVT. LTD.	T NAGAR (NORTH)	T NAGAR (NORTH)
18	33570620190	RASHTRIYA ISPAT NIGAM LIMITED-VISAKHAPATNAM STEEL	FTAC- I	ANNASALAI - II
19	33080781819	AXIS BANK	ROYAPETTAH - II	ROYAPETTAH - II
20	33490640507	CASTROL INDIA LTD	FTAC- I	ANNASALAI - III
21	33941021809	BHARAT PETROLEUM CORPORATION LTD	FTAC- IV	AMINJIKARAI
22	33030560541	TVL.PEPSICO INDIA HOLDING PRIVATE LIMITED.	FTAC- I	TRIPPLICANE - I
23	33080100006	E.I.D.PARRY (INDIA) LTD	FTAC- I	ESPLANADE I
24	33041100001	ITC LIMITED	TIRUVOTTIYUR	TIRUVOTTIYUR
25	33080501295	GURUDEV MOTORS PRIVATE LIMITED	CHOO LAI	CHOO LAI

DEALERS ALLOTTED TO DEPUTY COMMISSIONER (CT) - II

Sl.No	TIN	DEALER NAME	CIRCLE	Registration Circle
1	33331580816	VOLTAS LTD	FTAC- II	NANDANAM
2	33431662338	HWASHIN AUTOMOTIVE INDIA PVT LTD	SRIPERUMBUDUR	SRIPERUMBUDUR
3	33250620075	JK TYRE & INDUSTRIES LTD.	FTAC II	ANNASALAI II
4	33151662007	ILJIN AUTOMOTIVE PVT LTD	SRIPERUMBUDUR	SRIPERUMBUDUR
5	33621342182	KYUNGSHIN INDUSTRIAL MOTHERSON LTD.,	KOYAMBEDU	KOYAMBEDU
6	33510640011	MAHINDRA & MAHINDRA LTD	ANNA SALAI - III	ANNA SALAI - III
7	33450460109	T V S MOTOR COMPANY LIMITED	FTAC- II	NUNGAMBAKKAM
8	33440460648	MIRC ELECTRONICS LIMITED	FTAC II	NUNGAMBAKKAM
9	33250924752	FORD INDIA PVT LTD	THIRUVANMIYUR	THIRUVANMIYUR
10	33460640087	TAMILNADU CEMENT CORPORATION LTD	FTAC- II	ANNASALAI - III
11	33650640031	THE INDIA CEMENTS	FTAC- II	ANNASALAI - III
12	33930904590	INGRAM MICRO INDIA LIMITED	GUINDY	GUINDY
13	33410802250	HINDUSTAN LEVER LTD	FTAC- II	LUZ
14	33121581853	JOHNSON & JOHNSON LTD	FTAC- II	NANDANAM
15	33110880015	AREVA T & D INDIA LIMITED	TAMBARAM - I	TAMBARAM - I
16	33091581918	PHILIPS ELECTRONICS INDIA LTD	FTAC- II	NANDANAM
17	33581520199	BALAJI DISTILLERIES LTD	FTAC- II	T. NAGAR (NORTH)
18	33131662988	MIDAS GOLDEN DISTILLERIES PVT.LTD	FTAC- II	SRIPERUMBUDUR
19	33940301099	ESSAR STEEL LIMITED	RATTAN BAZAAR	RATTAN BAZAAR
20	33031343331	ASIAN PAINTS (INDIA) LIMITED	FTAC- II	KOYAMBEDU
21	33540461175	RELIANCE INDUSTRIES LIMITED	FTAC- II	NUNGAMBAKKAM
22	33110461363	COLGATE- PAL MOLIVE (INDIA) LIMITED	FTAC- II	NUNGAMBAKKAM
23	33230620086	APOLLO TYRES LIMITED	FTAC- II	ANNASALAI - II
24	33800620015	LARSEN & TOUBRO LIMITED	FTAC- II	ANNASALAI - II
25	33750540163	HINDUSTAN PETROLEUM CORPORATION LIMITED	FTAC- II	EGMORE - II

DEALERS ALLOTTED TO DEPUTY COMMISSIONER (CT) - III

Sl.No	TIN	DEALER NAME	CIRCLE	Registration Circle
1	33630460010	KHIVARAJ MOTORS (P) LIMITED	FTAC III	NUNGAMBAKKAM
2	33980441436	MANDO INDIA LIMITED	EGMORE - I	EGMORE - I
3	33171421824	MY HOME INDUSTRIES LTD	SALIGRAMAM	SALIGRAMAM
4	33501663221	MOBIS INDIA LIMITED	SRIPERUMBUDUR	SRIPERUMBUDUR
5	33221661338	SL LUMAX LIMITED	SRIPERUMBUDUR	SRIPERUMBUDUR
6	33550721178	PIDILITE INDUSTRIES	ROYAPETTAH - I	ROYAPETTAH - I
7	33881320020	BRITANIA INDUSTRIES LTD	FTAC- III	AMBATTUR
8	33101342565	LANSON MOTORS PVT. LTD	KOYAMBEDU	KOYAMBEDU
9	33231501913	ZUARI CEMENT LTD	VALLUVARKOTTAM	VALLUVARKOTTAM
10	33511080003	ASHOK LEYLAND LIMITED	FTAC- III	MANALI
11	33536220701	REDINGTON INDIA LTD	SAIDAPET	SAIDAPET
12	33050641137	AMWAY INDIA ENTERPRISES PRIVATE LIMITED	ANNA SALAI - III	ANNA SALAI - III
13	33501520631	INDIAN FARMERS AND FERTILISER CO-OPERATIVE LTD.	T. Nagar (North)	T. Nagar (North)
14	33391560122	CROMPTON CREAVES LIMITED	FTAC- III	T. NAGAR (EAST)
15	33961501172	FINOLEX CABLES LIMITED	FTAC II	VALLUVARKOTTAM
16	33140840956	BHARAT ELECTRONICS LTD	ALANDUR	ALANDUR
17	33191600002	GLAXO SMITHKLINE CONSUMER HEALTHCARE LIMITED	KOYAMBEDU	KOYAMBEDU
18	33171582553	SNJ DISTILLERS PRIVATE LIMITED	NANDANAM	NANDANAM
19	33920640319	TAMIL NADU STATE MARKETTING COPORATION LIMITED	FTAC- III	EGMORE - II
20	33070702527	HYSKO STEEL INDIA LIMITED	TIRUVELLORE	TIRUVELLORE
21	33491560843	CHENNAI PETROLEUM CORPORATION LIMITED	FTAC- IV	T. NAGAR (EAST)
22	33590540639	MRF LIMITED	FTAC- II	EGMORE - II
23	33151502539	I C I INDIA LIMITED	FTAC III	VALLUVARKOTTAM
24	33790300163	MINERAL METAL TRADING CORPORATION	FTAC- III	RATTAN BAZAAR
25	33550540661	OIL & NATURAL GAS COMMISSION	FTAC- II	EGMORE - II

DEALERS ALLOTTED TO DEPUTY COMMISSIONER (CT) - IV

Sl.No	TIN	DEALER NAME	CIRCLE	Registration Circle
1	33481561867	TATA MOTORS LIMITED	FTAC- IV	T. NAGAR (EAST)
2	33770600001	V.S.T. MOTORS LTD	ANNA SALAI - I	ANNA SALAI - I
3	33910904989	VISTEON AUTOMOTIVE SYSTEMS INDIA PVT. LTD.	GUINDY	GUINDY
4	33230461394	SHELL INDIA MARKETS PRIVATE LTD	ICE HOUSE	ICE HOUSE
5	33740081698	SICAGEN INDIA LTD	HARBOUR - V	HARBOUR - V
6	33540701153	CADBURY INDIA LTD	FTAC- IV	MYLAPORE
7	33931502595	HEWLETT - PACKARD INDIA SALES PVT.LTD.,	VALLUVARKOTTAM	VALLUVARKOTTAM
8	33381662608	NESTLE INDIA LTD	FTAC- IV	SRIPERUMBUDUR
9	33390842516	CATERPILLAR INDIA PRIVATE LTD.	ALANDUR	ALANDUR
10	33690962728	CONCORDE MOTORS (INDIA) LTD.	ADAYAR II	ADAYAR II
11	33650461357	SONY INDIA PVT.LTD.	NUNGAMBAKKAM	NUNGAMBAKKAM
12	33151500696	TAFE ACCESS LIMITED	VALLUVARKOTTAM	VALLUVARKOTTAM
13	33341562332	TML DISTRIBUTION COMPANY LIMITED	T NAGAR (EAST)	T NAGAR (EAST)
14	33531380110	MOHAN BREWERIES & DISTILLERIES LTD	FTAC- IV	PORUR
15	33900460104	TATA STEEL LIMITED	FTAC- IV	NUNGAMBAKKAM
16	33931560698	STEEL AUTHORITY OF INDIA LTD.	FTAC- IV	T NAGAR (EAST)
17	33160640640	NOKIA INDIA PRIVATE LTD	SRIPERUMBUDUR	SRIPERUMBUDUR
18	33270460111	INDIAN OIL CORPORATION LIMITED	FTAC- IV	NUNGAMBAKKAM
19	33440461618	NOKIA SIEMENS NETWORKS PRIVATE LIMITED	NUNGAMBAKKAM	NUNGAMBAKKAM
20	33821661881	HINDUSTAN COCA - COLA BEVERAGES PRIVATE LIMITED	SRIPERUMBUDUR	SRIPERUMBUDUR
21	33450641208	TVL.MAHINDRA NAVISTAR AUTOMOTIVES LIMITED.	ANNA SALAI - III	ANNA SALAI - III
22	33251522660	VIDEOCON INDUSTRIES LTD	T NAGAR (NORTH)	T NAGAR (NORTH)
23	33511662391	SAINT GOBAIN GLASS INDIA LTD	SRIPERUMBUDUR	SRIPERUMBUDUR
24	33781661709	HYUNDAI MOTOR INDIA LIMITED	SRIPERUMBUDUR	SRIPERUMBUDUR
25	33131502356	TAFE REACH LIMITED	VALLUVARKOTTAM	VALLUVARKOTTAM

CONTACT US

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ASSESSING OFFICERS

Designation of Assessing Officer	Name of Officer	Contact Nos
Deputy Commissioner (CT) - I	Thiru M. VIMAL RAJ	044-28545681 / 9445195102
Deputy Commissioner (CT) - II	Thiru K.S. SURENDRAN	044-28545682 / 9445195076
Deputy Commissioner (CT) -III	Tmt. A. ANBUKKANI	044-28545683 / 9445195020
Deputy Commissioner (CT) -IV	Thiru S.KURINJI SELVAN	044-28545684 / 9445195046