

Chapter-2 (Manual-1)

Particulars of Organization, Function & Duties

2.1 Objective/Purpose of the public authority: The objective / purpose of the Commercial Taxes Department, Puducherry, are to levy and collect taxes under the Puducherry Value Added Tax Act, 2007 and The Central Sales Tax Act, 1956.

2.2 Mission / Vision of the public authority: The mission of the Commercial Taxes Department is resource mobilization by collection of tax on sales of goods to meet the expenditure for the governance of this administration.

2.3 Brief history of the public authority and context of its formation: The Puducherry Commercial Taxes Department was set up in the year 1966 for administration of the Pondicherry General Sales Tax Act and Central Sales Tax Act in the Union Territory of Puducherry. The PGST Act was replaced by the Puducherry Value Added Tax Act, 2007 with effect from 01-07-2007.

2.4 Duties of the Public authority: The main duty of the Commercial Taxes Department is to ensure that the Puducherry Value Added Tax Act, 2007 and The Central Sales Tax Act, 1956 are implemented properly in order to ensure collection of revenue and prevention of tax evasion and loss of revenue.

2.5 Organization / activities / functions of the public authority: The Commissioner of Commercial Taxes is the Head of the Department and he is assisted, in the discharge of his manifold duties and responsibilities, by one Deputy Commissioner for administration and by two Assistant Commissioners, one for Audit and Intelligence and the other for First appeals. For the assessment and collection of tax, which constitute the major functions of the Department, there are seven assessment divisions in the entire Union Territory of Puducherry. Four of these divisions are in Puducherry; and the outlying regions of Karaikal, Mahe and Yanam have one assessment division each. The Assessment divisions are headed, by the Commercial Tax Officer, except in Yanam, which is headed by a Deputy Commercial Tax Officer. The primary function is the registration of dealers. The registration in Puducherry is centralized and an officer in the rank of Deputy Commercial Tax Officer is the registering authority. In Karaikal the Assistant Commercial Tax Officer, in Mahe the Commercial Tax Officer and in Yanam the Deputy Commercial Tax Officer are the respective registering authorities.

All the registered dealers are placed under the respective jurisdiction of one of the assessing officers to whom they have to periodically file their returns and remit the tax due. The returns submitted by the dealer shall be accepted as self-assessed. The concerned assessing officer is empowered to issue the required statutory forms under the Act.

The assessment divisions in Puducherry are called as Division-I, Division-II, Intelligence wing and Industrial Assessment Circle. All these divisions are housed in a single building located at 100 feet road, near Indira Gandhi Statue, Ellaipillaichavady, Puducherry - 605 005.

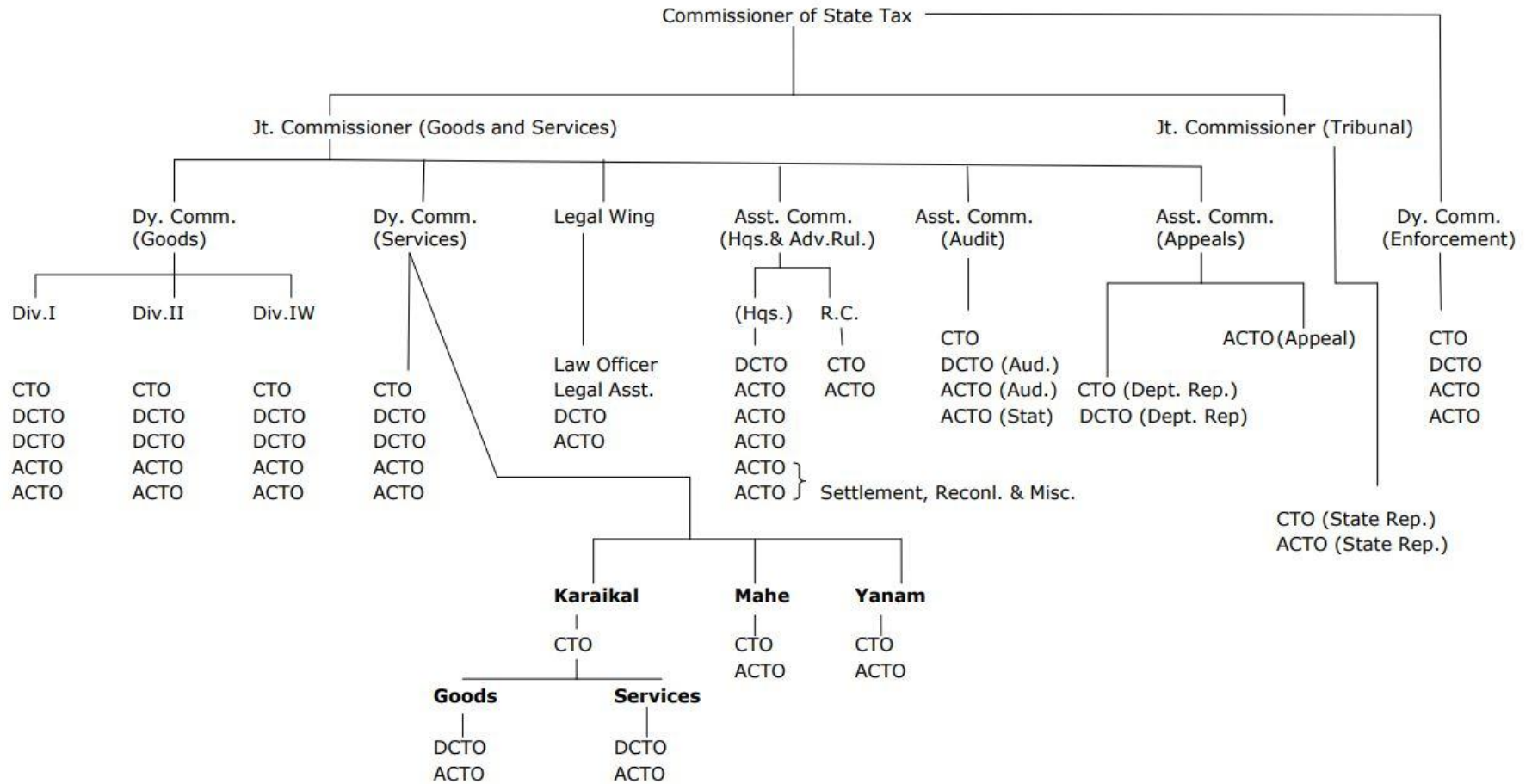
2.6 The services provided by the public authority: The following are the major services provided by this department.

A) Registration of dealers under the Puducherry Goods and Services Act, 2017 & Puducherry Value Added Tax Act, 2007 & Central Sales Tax Act, 1956 and issue of registration certificate to new dealers and the renewal for every year.

B) The department prints and issues statutory forms (Form C, Form F, etc) to the registered dealers on payment of rupees twenty-one per book of twenty-five forms for enabling the dealers to avail concessional rates of tax or exemptions on the inter-state purchases.

C) The departmental appeal forum headed by the Appellate Assistant Commissioner functions as the first forum of appeal for the resolution of tax related disputes between the dealer and the assessing authority.

D) Issue of statutory orders / proceedings /notices etc for the administration of Acts and Rules.



Particulars of Public Information Officers/First Appellate Authority in the Commercial Taxes Department, Puducherry

SI No	Name	Designation	STD Code	Office Phone No	E-Mail	Office Address	Designation of First Appellate Authority with Address	
Office of the Appellate Assistant Commissioner, Puducherry								
1	Appellate Assistant Commissioner (ST),	Appellate Assistant Commissioner (ST),	0413	2203497 2203422 2203055		3 rd Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005	<p align="center">The Commissioner(ST) Commercial Taxes Department, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry-605 005. 0413-2205070, 2203779 e-mail:cctax.pon@nic.in</p>	
Office of the Commercial Tax Officer, Goods Division-I, Puducherry								
2	Commercial Tax Officer-GD-I	Office of the Commercial Tax Officer-GD-I	0413	2203422 2203055		2 nd Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005		
Office of the Commercial Tax Officer, Goods Division-II, Puducherry								
3	Commercial Tax Officer-GD-II	Office of the Commercial Tax Officer-GD-II	0413	2203422 2203055		2 nd Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005		

Particulars of Public Information Officers/First Appellate Authority in the Commercial Taxes Department, Puducherry

Sl No	Name	Designation	STD Code	Office Phone No	E-Mail	Office Address	Designation of First Appellate Authority with Address	
Office of the Commercial Tax Officer, Goods Division-III, Puducherry								
4	Commercial Tax Officer- GD-III	Office of the Commercial Tax Officer- GD-III	0413	2203422 2203055	—	3 rd Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005	The Commissioner(ST) Commercial Taxes Department, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry- 605 005 0413-2205070, 2203779 e-mail:cctax.pon@nic.in	
Office of the Commercial Tax Officer, Services Division, Puducherry								
5	Commercial Tax Officer-Services Division	Office of the Commercial Tax Officer-Services Division	0413	2203422 2203055	—	3 rd Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005		
Office of the Commissioner (ST), Puducherry – for the matters other than Establishment and Accounts								
6	Commercial Tax Officer-HQ	Office of the Commissioner(ST) (for matters other than establishment and Accounts)	0413	2203422 2203055	—	1 st Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005		

Particulars of Public Information Officers/First Appellate Authority in the Commercial Taxes Department, Puducherry

Sl No	Name	Designation	STD Code	Office Phone No	E - Mail	Office Address	Designation of First Appellate Authority with Address
Office of the Commissioner (CT), Puducherry – for the matters relating to Establishment and Accounts							<p align="center">The Commissioner(ST) Commercial Taxes Department, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry- 605 005 0413-2205070, 2203779 e-mail:cctax.pon@nic.in</p>
7	Superintendent	Office of the Commissioner(ST) (for matters relating to Establishment and Accounts)	0413	2203422 2203055	–	1 st Floor, Commercial Taxes Complex, 100 Feet Road, Pudupalayam, Ellaipillaichavady, Puducherry 605 005	
Public Information Officer : Karaikal							
8	Commercial Tax Officer	Office of the Commercial Tax Officer -Karaikal	04368	222582	–	1 st Floor, Perunthalaivar Kamarajar Administrative Complex, Nagore Road, Mathagadi, Karaikal-609602	
Public Information Officer : Mahe							
9	Commercial Tax Officer	Office of the Commercial Tax Officer-Mahe	0490	2332330	–	Civil Station, Main Road, Mahe-673310	
Public Information Officer :Yanam							
10	Deputy Commercial Tax Officer	Office of the Commercial Taxes Department, Yanam	0884	2321215	–	Mini Civil Station Complex, II floor, Yanam-533464	

2.8 Expectation of the public authority from the public for enhancing its effectiveness and efficiency: The Commercial Taxes Department expects from the public that they shall never resort to buying of goods without proper Bill bearing Taxpayer Identification Number(TIN) of the dealer and paying applicable rate of tax to the Government through the dealers. The Department expects from the mercantile community / assesseees adequate awareness of The Puducherry Value Added Tax Act, 2007 and Central Sales Tax Act,1956 and strict compliance to the various provisions of the Act, especially with respect to prompt payment of tax and disclosure of purchase and sales transactions.

2.9 Arrangements and methods made for seeking public participation / contribution: Suggestions from the General Public, Trade and Industry and their Associations, Value Added Tax Practitioners and Accountants are welcome for providing better service and smooth functioning of the Department.

2.10 Mechanism available for monitoring the service delivery and public grievance resolution: The Commissioner and the Deputy Commissioner conduct periodic meetings to review the position of collection of revenue, and collection of outstanding arrears, and initiate rectification measures, if necessary, to achieve targets.

Fortnightly diaries are also called for from the Assessing officers by the Commissioner(ST) for monitoring the completion of scrutiny assessment. In the case of any undue delay in the discharge of services, adequate and suitable instructions will be issued for speedy disposal.

2.11 The address of the main office and the offices in the out stations are provided separately in a chart.

2.12 Office Hours :

Morning Session : 8.45 AM to 1.00 PM

Afternoon Session: 2.00 PM to 5.45 PM

ACCOMODATION OF OFFICES
OF THE COMMERCIAL TAXES DEPARTMENT

Building Number and Location	Office Accommodated	Rent if any
PUDUCHERRY		
Commercial Tax Complex, 100 ft. Road, (Near Indira Gandhi Statue) Ellapillaichavady Puducherry-605 005 Phone 0413- 2203422 2203055, 2205070, 2203779	COMMERCIAL TAXES DEPARTMENT (Functioning from 5.2.2001)	Govt. Bldg.
KARAIKAL		
Perunthalaivar Kamarajar Administrative Complex, Nagore Road, Mathagadi, Karaikal-609 602 Phone 04368- 222582	Office of the Commercial Tax Officer, Karaikal	Govt. Bldg.
MAHE		
Civil Station, Main Road, Mahe-673 310 Phone -0490-2332330	Office of the Commercial Tax Officer, Mahe	Govt. Bldg.
YANAM		
Mini Civil Station Complex, Yanam 533 464 Phone – 0884-2321215	Office of the Dy. Commercial Tax Officer, II Floor Yanam	Govt. Bldg.