



सत्यमेव जयते

CITIZEN'S CHARTER

for

COMMERCIAL TAXES DEPARTMENT PUDUCHERRY

(2020-21)

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

Website ID: <https://gst.py.gov.in>

Date of Issue : November 2020

Next Review : November 2021

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 GST, 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 Goods and Services Tax Law, 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.

Service delivery

GST was implemented in the UT of Puducherry with effect from the 1st day of July, 2017.

The Puducherry Value Added Tax Act, 2007 and the Central Sales Tax Act, 1956 has been repealed in respect of all goods except the following:

1. petroleum crude,
2. high speed diesel,
3. motor spirit (commonly known as petrol),
4. natural gas, and
5. aviation turbine fuel.

The provisions of the Puducherry Value Added Tax Act, 2007 and the Puducherry Value Added Tax Rules, 2007 shall continue to apply in respect of the aforesaid five goods.

In respect of all other goods and services, the provisions of the Puducherry Goods and Services Tax Act, 2017 and the Goods and Services Tax Rules, 2017 shall apply.

All relevant Act, Rules, Notifications (VAT & GST) can be downloaded at <https://gst.py.gov.in>.

VAT Online services can be availed through the department portal <https://gst.py.gov.in>.

The VAT registered dealers can avail the following online services:

- (a) Online Registration
- (b) Online Renewal
- (c) Online filing of returns
- (d) Online Payment of tax
- (e) Online issue of Statutory Forms.

GST Online services can be availed through the GST Common portal www.gst.gov.in.

E-Way Bill related services can be availed through the GST Common portal www.ewaybillgst.gov.in.

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
1.	Registration of business under the Puducherry GST Act, 2017	Within 3 working days from the date of submission of online application	<p>Pondicherry Region: Commercial Tax Office (Regn. Cell), Ground Floor C.T. Complex, Puducherry-5 Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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 Office Second Floor, Mini Civil Station, Yanam – 533 464 Phone No. 0884-2321215</p>	10%	<p>a. Online Registration to be applied within 30days of dealer becoming liable to pay tax.</p> <p>b. Online submission of PAN, mobile number and e-mail id in the common portal https://gst.gov.in/ for verification.</p> <p>c. Online filing of application for registration, in the common portal https://gst.gov.in/ using the reference number (ARN) generated, on successful verification of PAN, mobile number and email id.</p> <p>d. Submission of electronic application by uploading scanned copy of the required documents duly signed or verified through EVC.</p> <p>e. Verification and approval by the registering authority within three working days, if application found in order.</p> <p>f. Show cause notice issued within three working days for defective applications to rectify the defects and submit within seven days .</p> <p>g. If clarification submitted is found in order registration approved by the proper officer within seven working days.</p>	<p>a. PAN Card</p> <p>b. Photographs</p> <p>c. Proof for Constitution of Business- Partnership Deed in case of Partnership firm/ Registration Certificate or Proof for constitution in case of others</p> <p>d. Proof for principal place of business – Rental Agreement/ Lease Agreement for rented or leased buildings / Electricity Bill or Ownership deed/ consent letter in case of own premises/ shared properties</p> <p>e. Scanned copy of the first page of the Pass Book /Relevant page of bank statement/Cancelled cheque containing details of the name of proprietor/ business entity and Account details.</p> <p>f. Authorisation letter or copy of the Resolution of the Managing Committee or Board of directors for the authorized signatory mentioned in the application form.</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
2.	Registration of business of a Casual Dealer under the Puducherry GST Act, 2017	Within 3 working days from the date of submission of online application	<p>Pondicherry Region: Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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>	10%	<p>a. Online registration to be applied atleast five days prior to the commencement of business.</p> <p>b. Online submission of PAN, mobile number and e-mail id in the common portal https://gst.gov.in/ for verification.</p> <p>c. Online filing of application for registration, in the common portal https://gst.gov.in/ using the reference number (ARN) generated, on successful verification of PAN, mobile number and email id.</p> <p>d. Submission of electronic application by payment of advance deposit of tax and uploading scanned copy of the required documents duly signed or verified through EVC.</p> <p>e. Verification and approval by the registering authority within three working days, if application found in order.</p> <p>f. Show cause notice issued within three working days for defective applications to rectify the defects and submit within seven days.</p> <p>g. If clarification submitted is found in order registration approved by the proper officer within seven working days.</p>	<p>a. PAN Card</p> <p>b. Photographs</p> <p>c. Proof for Constitution of Business- Partnership Deed in case of Partnership firm/ Registration Certificate or Proof for constitution in case of others</p> <p>d. Proof for principal place of business – Rental Agreement/ Lease Agreement for rented or leased buildings / Electricity Bill or Ownership deed/ consent letter in case of own premises/ shared properties</p> <p>e. Scanned copy of the first page of the Pass Book /Relevant page of bank statement/Cancelled cheque containing details of the name of proprietor/ business entity and Account details.</p> <p>f. Authorisation letter or copy of the Resolution of the Managing Committee or Board of directors for the authorized signatory mentioned in the application form.</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
3.	Amendment of Registration under the Puducherry GST Act, 2017	Within fifteen working days from the date of submission of online application for amendment of core fields like change in the legal name of the business, change in the address of the principal place of business or any additional place of business or if there is any addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business.	<p>Pondicherry Region: Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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 filing of registration amendment application, in the common portal https://gst.gov.in/</p> <p>Submission of electronic amendment application by uploading scanned copy of the documents related to amendment duly signed or verified through EVC.</p> <p>c. Verification and approval by the registering authority in case of amendment of core fields within fifteen working days, if application found in order.</p> <p>d. Show cause notice issued within fifteen working days for defective applications to rectify the defects and submit within seven days .</p> <p>e. If clarification submitted is found in order registration amendment approved by the proper officer within seven working days</p>	<p>a. <u>Proof for change in the legal name of the business-</u></p> <p>i) Partnership deed, ii) Memorandum and Articles of Association in the case of Limited Company Certificate of Incorporation issued by Registrar of Companies with amendment, iii) PAN card</p> <p>b. Proof for change of address of principal place of business or additional place of business –</p> <p>i) Rent Agreement/ Lease Agreement for rented or leased buildings ii) Electricity Bill or Ownership deed/ consent letter in case of own premises/ shared properties</p> <p>c. Proof for addition or deletion or retirement of partners or directors etc.-</p> <p>i) Resolution passed by the partners or Board of Directors</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
4.	Registration of Place of Business under the Puducherry Value Added Tax Act, 2007 and Central Sales Tax Act, 1956 (for Petrol and IMFL dealers only)	Within 30 days from the date of submission of the Application in complete form.	<p>Pondicherry Region:- Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- 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>	10%	<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 License/ 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>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>	<p>a. Five thousand rupees in respect of dealers in Indian Made Foreign Liquor; and</p> <p>b. One hundred rupees in respect of other cases.</p> <p>c. For every additional place of business:-</p> <p>(i) Five thousand rupees in respect of IMFL where the dealer manufactures or sells.</p> <p>(ii) One hundred rupees in respect of other cases.</p>

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
5.	Renewal of Registration under the Puducherry Value Added Tax Act, 2007 and Central Sales Tax Act, 1956 (for Petrol and IMFL dealers only)	Every dealer shall renew his registration within 30 days from the commencement of the Financial Year.	<p>Pondicherry Region:- Commercial Tax Officer, (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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. Five thousand rupees in respect of dealers in Indian Made Foreign Liquor; and</p> <p>b. One hundred rupees in respect of other cases.</p> <p>c. For every additional place of business:-</p> <p>(i) Five thousand rupees in respect of IMFL where the dealer manufactures or sells.</p> <p>(ii) One hundred rupees in respect of other cases.</p>

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
6.	Amendment of Registration Certificate viz. Change of Address, Name, inclusion of commodity, <i>branch</i> . under the Puducherry Value Added Tax Act, 2007 and Central Sales Tax Act, 1956 (for Petrol and IMFL dealers only)	The dealer shall inform the Registering Authority within 30 days from the happening of such event.	<p>Pondicherry Region:- Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- 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%	<i>Online Application</i> 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
7.	Issue and Renewal of Permit under the Puducherry Value Added Tax Act, 2007.	7 days from the date of receipt of application or payment of the prescribed fee whichever is later.	<p>Pondicherry Region:- Commercial Tax Officer (Regn. Cell), Ground Floor, C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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>	-	<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
8.	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	<p>Pondicherry Region:- Commercial Tax Officer (GD-I / GD-II /GD-III / Service), C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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>Online Application:-</p> <ol style="list-style-type: none"> Login to the dealers A/c through https://vat.py.gov.in Enter required details viz., name of the seller, TIN, invoice no., date, value for Form C& F. Submit the application. Assessing Officer will verify the following parameters before approving the online issue of Form C/F. filing of Form-CC, uploading of details of statutory form-C /F /H and furnishing original forms Sales commensurate with purchase turnover, commodity covered under Registration Certificate, Returns filed up-to date, After verification and approval by the AO, form will be generated on T+6 basis. Dealers can take printout of the Forms by logging into their account. 	<p>Manual Form (E-I/E-II/H):</p> <ol style="list-style-type: none"> Requisition letter in letter head of the dealer Copy of Form-8 giving utilization of forms received earlier 	<p>Online Form-C & F</p> <p>NIL</p> <p>Manual Forms</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
9.	Refund under the Puducherry Goods and Services Tax Act, 2017	60 days from the date of receipt of claim of refund	<p>Pondicherry Region:- Commercial Tax Officer (GD-I / GD-II /GD-III / Service), C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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>	15%	<p>Any taxable person preferring a refund claim shall make an application electronically in FORM GST RFD-01 through the common portal www.gst.gov.in</p> <p>Within a period of 15 days an acknowledgement in FORM GST RFD-02 shall be made available through the common portal electronically.</p> <p>Any deficiencies are noticed, the proper officer will communicate the same to the applicant in FORM GST RFD-03 through the common portal.</p> <p>An order in FORM GST RFD-04, sanctioning the amount of refund on a provisional basis within a period not exceeding seven days from the date of the acknowledgement</p> <p>The proper officer will issue a payment advice in FORM GST RFD-05 for the amount sanctioned.</p> <p>Refund sanction order in FORM GST RFD-06 sanctioning the amount of refund to which the applicant is entitled will be issued after examining the application.</p>	<ul style="list-style-type: none"> Shipping bills or bills of exports Invoices and the relevant Bank Realization Certificates or Foreign Inward Remittance Certificates Copy of the Final & Provisional Assessment Order A declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person , in case where the amount of refund claimed does not exceed two lakh rupees Order and copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund 	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
10.	Refund under Puducherry Value Added Tax Act, 2007	90 days from the date of receipt of claim of refund.	<p>Pondicherry Region:- Commercial Tax Officer (GD-I / GD-II /GD-III / Service), C.T. Complex, Puducherry-5, Phone No. 2203055, 2203422 (Ext. 309)</p> <p>Karaikal Region:- Commercial Tax Officer, PerunthalaivarKamarajar 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</p>	-	<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
11.	Appeal to Appellate Authority under Puducherry Goods and Services Tax Act, 2017	-	<p>a) The Commissioner of State Tax where such decisions or order is passed by the Joint or Deputy or Assistant Commissioner;</p> <p>b) The Assistant Commissioner (Appeals) where such decision or order passed by the Commercial Tax Officer or Deputy Commercial Tax Officer or Assistant Commercial Tax Officer (see rule 109A of the Puducherry Goods and Services Tax Act, 2017)</p>	10%	<ul style="list-style-type: none"> Any person aggrieved by any decision or order passed under Puducherry Goods and Service Tax Act, 2017 by an adjudicating authority may appeal to Appellate Authority within three months from the date on which the said decision or order is communicated to such ++person. The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of the three months or six months, as the case may be, allow it to be presented within a further period of one month. Appeal in FORM GST APL-01 shall be submitted to the Appellate Authority. A final acknowledgement, indicating appeal number shall be issued in FORM GST APL-02 by the Appellate Authority. 	<p>a) Application in FORM GST APL-01</p> <p>b) Copy of the order or decisions passed by the Joint or Deputy or Assistant Commissioner</p> <p>c) Copy of the order or decisions passed by the Commercial Tax Officer or Deputy Commercial Tax Officer or Assistant Commercial Tax Officer</p> <p>d) Proof of payment of a sum equal to 10% of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.</p>	NIL

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
12.	Appeal to Appellate Assistant Commissioner under Puducherry Value Added Tax Act, 2007	-	Appellate Assistant Commissioner (CT)	5%	<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
13.	Advance Ruling under Puducherry Goods and Service Tax Act, 2017	90 days from the date of receipt of application	Joint Commissioner (ST), Commercial Taxes Department, Puducherry	10%	<p>Application in FORM GST ARA-01 shall be submitted to Advance Ruling Authority of State Tax</p> <p>a. The Authority may, after examining the application and records called for and after hearing the applicant or his authorized representative and the concerned officer or his authorized representative, by order, either admit or reject the application</p> <p>b. Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant</p> <p>c. No application shall be rejected unless an opportunity of hearing has been given to the applicant</p> <p>d. Where the application is rejected, the reasons for such rejection shall be specified in the order</p>	<p>Application in FORM GST ARA -01</p> <p>Proof of payment for Rs.5000/- by way of internal banking or by using credit or debit cards or National Electronic Fund Transfer (NEFT) or Real Time Gross Settlement (RTGS) as may be prescribed, shall be credited to the electronic cash ledger of such person.</p>	Rs.5000/-

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
14.	Advance Rulings under Puducherry Value Added Tax Act, 2007	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.	5%	<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, if 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.1000/-

Sl. No.	Services	Service/Performance Standard	Contact Details of the Responsible officer	Weightage	Processes	Document required	Fees
15.	Revision under Puducherry Value Added Tax Act, 2007 and Central Sales Tax Act, 1956 (for Petrol and IMFL dealers only)	90 days from the date of admission of Revision application	Commissioner (ST)	5%	<p>a. Revision Application in Form Y shall be submitted to the Commissioner (ST) within 30 days from the date of which the copy of the order or proceedings was served on him.</p> <p>b. The Commissioner(ST), 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 (ST),
First Floor, Commercial Taxes Complex,
100 Feet Road, Ellaipillaichavady,
Puducherry – 605 005.

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

Email: dcctax.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 L. Kumar, I.A.S.,
Commissioner (ST),
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, CII, Chamber of Commerce, Chamber of Industries. FICCI, ASSOCHAM etc.
- Chartered Accountants
- Cost Accountants
- VAT/GST practitioners
- Consultants

RESPONSIBILITY CENTRES / ATTACHED / SUBORDINATE ORGANISATIONS

Sl. No.	Responsibility Centres and Subordinate organizations	Address	Phone Nos./e-mail
1.	Office of the Commissioner (ST)	First Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203779, 2203055, 2205070 (FAX) cctax.pon@nic.in
2.	Office of the Appellate Assistant Commissioner (PVAT Act, 2007)	Third Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203497, 2203055 (Ext. 13),
3.	Office of the Commercial Tax Officer, Goods Division – I (Puducherry Municipality)	Second Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 21)
4.	Office of the Commercial Tax Officer, Goods Division – II (Oulgaret Municipality)	Second Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 22)
5.	Office of the Commercial Tax Officer, Goods Division– III (Commune Panchayat)	Third Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 25)
6.	Office of the Commercial Tax Officer, Division – Services	Third Floor, CT Complex, 100 Feet Road, Ellaipillaichavady, Puducherry – 605 005.	2203422 2203055 (Ext. 23)
7.	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
8.	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: 673 310	(0490)2332330 cto.mahe@nic.in
9.	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 (<https://gst.py.gov.in>) to get more information on various aspects of services rendered by this department. Feedback/suggestions on the Charter can be sent to-

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

Shri L. Kumar, I.A.S., Commissioner (ST)	Chairman
Shri K. Sridhar, Deputy Commissioner (ST)	Member
Shri K. Kabalan, Commercial Tax Officer, (Enf. & IW)	Member
Shri V. Ilangovane, Commercial Tax Officer, Goods Division – I	Member
Shri S. Saravanakumar, Commercial Tax Officer, Goods Division – II	Member
Shri P. Devarajan, Commercial Tax Officer, Goods Division – III	Member