



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 361]

CHENNAI, FRIDAY, OCTOBER 13, 2023
Purattasi 26, Sobakiruthu, Thiruvalluvar Aandu-2054

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

THE TAMIL NADU TAXES (SETTLEMENT OF ARREARS) RULES, 2023.

[G.O. Ms. No. 109, Commercial Taxes and Registration (D1), 13th October, 2023,
Purattasi 26, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. SRO A- 33(a)/2023.

In exercise of the powers conferred by sub-section (1) of section 20 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 (Tamil Nadu Act 24 of 2023), the Governor of Tamil Nadu hereby makes the following Rules:-

RULES.

- Short title and Commencement.**— (1) These rules may be called the Tamil Nadu Taxes (Settlement of Arrears) Rules, 2023.

(2) They shall come into force on the 16th day of October 2023.
- Definitions.**— (1) In these rules, unless the context otherwise requires,—
 - “Act” means the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023;
 - “Form” means a Form appended to these rules;
 - “Government” means the State Government.
(2) The words and expressions used in these rules and not defined, but defined in the Act, shall have the same meaning as defined in the Act.
- Application for settlement.**— (1) An application made under sub-section (1) of section 5 of the Act shall be filed electronically in Form-I to the designated authority along with a copy of the assessment order or notice of demand and it shall be accompanied by proof of electronic payment of the amount determined under sub-section (1) of section 6 of the Act.

(2) A duly signed hard copy of the electronically filed application in Form-I along with a copy of the assessment order or notice of demand and with the proof of the electronic payment of the amount made under sub-section (1) shall be submitted to the designated authority either in person or through post within fifteen days from the date of making such application electronically.

(3) The designated authority, on receipt of the said application, shall acknowledge the receipt of the same in Form-II.

(4) The designated authority shall also inform the assessing authority or appellate authority or revisional authority or Tribunal or Registry of the appropriate Court, as the case may be, in cases where an appeal, revision or review, is pending before any authority or Tribunal under the relevant Act or any Court, the fact of making the said application by the applicant in Form-III within seven days from the date of receipt of the said application.

(5) If there is any defect or omission in the application, the designated authority shall intimate the applicant through e-mail or by post for rectification of the defect or to supply the omission, as the case may be, within ten days from the date of receipt of the said application. Thereafter, the applicant shall file an application afresh, as per sub-rule (1).

(6) The designated authority shall call for the authentication of the information furnished in the application from the respective Assessment Circle, as it may consider necessary to verify the correctness of the particulars furnished in the said application.

4. **Determination of amount payable by applicant.**— The designated authority shall demand further amount payable by the applicant in Form-IV, if the amount paid by the applicant along with the application falls short of the amount determined under sub-section (1) of section 6 of the Act.

5. **Certificate of Settlement of arrears.**— (1) The Certificate of Settlement of arrears issued under sub-section (1) of section 10 of the Act shall be in Form-V. The designated authority shall serve the said Certificate on the applicant either electronically or by post, and in case where an appeal, revision or review, is pending before any authority or Tribunal under the relevant Act or any Court, also inform the fact of issue of the said Certificate to the assessing authority or appellate authority or revisional authority or Tribunal or Registry of the appropriate Court, as the case may be, in Form-VI, within fifteen days from the date of its issue.

(2) In case where an appeal, revision or review, is pending before any authority or Tribunal under the relevant Act or any Court, the designated authority shall inform the assessing authority or appellate authority or revisional authority or Tribunal or Registry of the appropriate Court, as the case may be, the fact of passing the order under sub-section (2) of section 10 of the Act in Form-VII, within seven days from the date of passing of that order.

6. **Appeal.**— (1) An appeal under section 11 of the Act shall be filed in Form-VIII in duplicate along with a certified copy of the order passed under sub-section (2) of section 10 of the Act, within thirty days from the date of communication or receipt of the order, as the case may be.

(2) The Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from preferring an appeal within the aforesaid period of thirty days, it may allow such appeal to be preferred within a further period not exceeding thirty days.

(3) On receipt of the appeal in Form-VIII, the Appellate Authority shall cause verification of the same and issue an acknowledgement.

(4) In disposing of an appeal, the Appellate Authority may after giving the appellant a reasonable opportunity of being heard and for reasons to be recorded in writing, either confirm the order of the designated authority or set aside the same and direct the designated authority to pass an order afresh after such further enquiry as may be directed.

(5) The Appellate Authority shall dispose of an appeal within ninety days from the date of filing of the appeal.

(6) Every order passed under sub-rule (4) shall be communicated to the appellant and the designated authority.

7. **Revocation of Certificate.**— The revocation of the Certificate of Settlement of arrears issued under sub-section (1) of Section 14 of the Act shall be in Form-IX. The designated authority shall serve the order of revocation on the applicant and also send a copy of the same forthwith to the assessing authority or appellate authority or revisional authority or Tribunal or Registry of the appropriate Court, as the case may be, in Form-X.
8. **Mode of Payment.**— The tax, penalty or interest due shall be paid by means of electronic payment into the State Bank of India or any other banks authorized by the State Government in this behalf, through the website of the Commercial Taxes Department.
9. **Service of notices, summons or orders.**— The service on the applicant of any notice, summon or order under the Act or these rules may be effected by electronic mode, to the registered electronic user account of the applicant through the website of the Commercial Taxes Department or through registered e-mail address of the applicant:
Provided that if the aforesaid modes of service are not possible, then the service shall be by way of registered post.

FORM-I
[see rule 3(1)]

APPLICATION.

Application Reference Number (ARN):
[To be filled up by the office]

Date:

To

The Joint Commissioner of State Tax

.....
.....

Sir/ Madam*,

I hereby make an application under sub-section (1) of Section 5 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 (Tamil Nadu Act 24 of 2023).

I hereby furnish the following particulars:-

1.	Name of the applicant (Legal name in block letters)	:	
2.	Trade Name of the applicant	:	
3.	(a) Office/Trade* address	:	
	(b) Residential address	:	
4.	Status of the Applicant (Proprietor / Partner / Director / Authorized Manager / Power of Attorney holder, etc.)	:	
5.	Relevant Act under which the levy was made	:	
6.	If registered, registration number (under the relevant Act)	:	
7.	Designation and Assessment Circle in which the levy was made	:	
8.	Details of Assessment Number and Year	:	
9.	Date of arising of the demand	:	

10.	Details of each demand of tax, penalty, interest that was demanded up to the 31 st day of March 2021 or for subsequent period in respect of which this application is filed: (In Rupees)				
	Details of the demand and settlement claimed	Tax / Surcharge / Additional Surcharge / Additional Sales Tax	Penalty	Interest	Total
	(1)	(2)	(3)	(4)	(5)
	(a) Amount of the demand at the time of arising of the demand (As per order)				
	(b) Part/Portion of the above demand paid subsequently till the date of application under this Act				
	(c) Balance amount* to be dealt under this Act [(a)-(b)] (* If the balance is rupees fifty thousand or less, no need for further payment and entire amount to be waived as per section 8				
	(i) Admitted Tax				
	(ii) Disputed Tax				
	(d) Amount payable as per section 7 of the Act in respect of the balance in Column (c)				
	As per section 7(a): Above rupees fifty thousand and upto rupees ten lakh				
	As per section 7(b): Above rupees ten lakh and upto rupees one crore				
	As per section 7(c): Above rupees one crore and upto rupees ten crore				
	As per section 7(d): More than rupees ten crore				
	Total amount payable for settlement				
	(e) Amount claimed to be waived [(c)-(d)]				
11.	Details of payments made electronically:				
	Act/Head of Account	Tax / Surcharge / Additional Surcharge / Additional Sales Tax	Penalty	Interest	Total
		(1)	(2)	(3)	(4)
	Name of the Bank				
	Common Portal Identification Number (CPIN)				
	Date and Time of Deposit				
	Business Registration Number (BRN)				
	Challan Identification Number (CIN)				

12	Details of pending Appeal/Revision/Tax Case/Writ Petition/Writ Appeal/SLP*, etc., before the appropriate Appellate Authority/Revisional Authority/Tribunal/ High Court/Supreme Court*	
	(a) Designation and Address of the Appellate Authority/ Revisional Authority/ Appellate Tribunal/ High Court/ Supreme Court*	
	(b) Appeal/Revision/Tax Case/Writ Petition/Writ Appeal/ SLP*, etc. Reference Number & Year	
	(c) Date of filing	

DECLARATION

I..... (Name of the applicant in Block Letters) son/daughter of Thiru..... 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 the amount of arrears and other particulars shown therein are truly stated and related to the assessment year and the relevant Act as indicated in the application.

I further declare that I am making this application in my capacity as..... (Status of the Applicant) and that I am competent to make this application.

I also declare that I have applied for withdrawal of the pending (Appeal / Revision / Tax Case / Writ Petition / Writ Appeal /SLP/Others*) in (Appeal Reference Number & Year) before the (Name of the Appellate Forum/Revisional Authority/Tribunal/High Court/ Supreme Court*) at the time of making this application.

Place:

Signature of the Applicant:

Date:

Name of the Applicant:

[* Strike out whichever is not applicable.]

NOTE: The printout of this application in Form-I along with the copy of the Assessment order or the notice of demand and other documents, if any, shall be presented to the Joint Commissioner of State Tax, (Division name), either in person or by post within 15 days from the date of making this application.

FORM-II

[see rule 3(3)]

ACKNOWLEDGEMENT.

Acknowledgement Number:

Date of Acknowledgement:

Application Reference Number:

Date of Application:

To

(Name of the Applicant)

(Residential Address of the Applicant (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode))

Received an application in Form-I under the Tamil Nadu Taxes (Settlement of Arrears) Rules, 2023 from Tvl.----- (Name of the Applicant) at -----(Division Name) on----- (Date of submission of hard copy). 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 / Surcharge / Additional Surcharge / Additional Sales Tax	Penalty	Interest	Total

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

FORM-III

[see rule 3(4)]

INTIMATION OF THE APPLICATION FILED.

Reference Number:

Application Reference Number:

Date of Application:

To

(The Assessing Authority/ Appellate Authority/ Revisional Authority/Tribunal/Registry of High Court/ Registry of Supreme Court*).

1. This is to inform that Tvl..... (Name of the Applicant) has filed an application in Form-I under the Tamil Nadu Taxes (Settlement of Arrears) Rules, 2023 at(Division) on(Date of application), to the designated authority in respect of Tvl..... (Trade Name and Trade/Office Address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode)). The details of the application are as below:-

(1)	Reference Number of the Appeal & Year	:	
(2)	Act under which the levy was made	:	
(3)	Assessment number and year	:	
(4)	Designation of the officer against whose order, application is made	:	
(5)	Date of order of the officer	:	
(6)	Amount of arrears (in Rupees):	:	
	Tax / Surcharge / Additional Surcharge / Additional Sales Tax	Penalty	Interest
			Total

2. The intimation is sent in accordance with sub-rule (4) of rule 3 of the said Rules.

[* Strike out whichever is not applicable]

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

FORM-IV

[see rule 4]

DEMAND NOTICE.

Demand Notice Number:

Date of Demand Notice:

Application Reference Number:

Date of Application:

To

(Name of the Applicant)

(Residential Address of the Applicant (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode))

Please take notice that you have filed an application under the Tamil Nadu Taxes (Settlement of Arrears) Rules, 2023 in respect of Tv.....(Trade Name and Trade/Office Address Door No./Flat No., Street, Area/Locality, City, District, State, Pincode) along with proof of electronic payment for an amount of Rs...../- (Total amount paid while filing application and including the payment made against deficiency memo, if any) for the year ending (Details of Assessment year mentioned in Application) under the(Relevant Act under which levy was made) and that after deducting the amount of payment already made by you towards the tax/penalty/interest for that year, you have to pay a further sum of Rs...../- (Total of "Balance of arrears to be paid" as determined by designated authority). This balance of tax/penalty/interest/shall be paid within thirty days from the date of receipt of this notice by the mode of payment as specified under rule 8 and the proof of the same to be furnished to this office failing which the application filed by you shall be rejected.

(1)	Name of the Act	:			
(2)	Assessment number and year	:			
(3)	Assessment circle	:			
(4)	Designation of the officer against whose order, application is made	:			
(5)	Date of order of the officer	:			
(6)	Details of the shortage in the amount of arrears which is to be paid (in Rupees)	:			
	Details		Tax / Surcharge/ Additional Surcharge / Additional Sales Tax	Penalty	Interest
	(1)		(2)	(3)	(4)
	(i) Amount of Arrears				
	(ii) Amount determined under section 6 of the Act				
	(iii) Amount paid up to the time of filing application				
	(iv) Balance of arrears to be paid				

Note: Payment of difference of amount as specified in this demand notice may be made through online in the user login of the portal (<https://ctd.tn.gov.in>) using e-payment option.

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

FORM-V
[see rule 5(1)]

CERTIFICATE OF SETTLEMENT.

Certificate Number:

Date of Certificate:

Application Reference Number:

Date of Application:

WHEREAS, (Name of the applicant and residential address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode)) (hereinafter referred to as applicant) had filed an application under sub-section (1) of section 5 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 in respect of TvI..... (Trade Name and Trade/Office Address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode));

AND WHEREAS, the designated authority determined the amount of Rs. /- (Total amount paid by the applicant including amount paid against demand notice & deficiency memo) payable by the applicant in respect of TvI. (Trade Name and Trade/Office Address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode)) 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 Rs..... /- (Total amount paid by the applicant including amount paid against demand notice & deficiency memo) being the sum determined by the designated authority;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 10 of the Act, the Certificate of Settlement is issued to the said applicant certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing authority in..... (Assessment Number and Year/Relevant Act under which levy was made) dated..... (Date of application) in respect of TvI..... (Trade Name and Trade/Office Address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode)) on the application made by the aforesaid applicant, and granting waiver of the balance arrears payable as detailed below:-

(1)	Name of the Act	:				
(2)	Assessment Order Number, Year & Date	:				
(3)	Details of the amount of arrears which is settled (in Rupees)	:				
			Details	Tax / Surcharge / Additional Surcharge / Additional Sales Tax	Penalty	Interest
	(1)		(2)	(3)	(4)	(5)
	(i) Amount of Arrears due					
	(ii) Amount of arrears paid by the applicant					
	(iii) Amount of arrears waived					

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

FORM-VI
[see rule 5(1)]

INTIMATION OF ISSUE OF CERTIFICATE OF SETTLEMENT.

Reference Number:

Application Reference Number:

Date of Application:

To

The (Assessing Authority/ Appellate Authority/ Revisional Authority /Tribunal/Registry of High Court/ Registry of Supreme Court*).

This is to inform that on (date) (Date of arising of the demand) an order and on (date) (Date of issuance of certificate) a Certificate of Settlement under sub-section (1) of section 10 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 has been issued in respect of Tvl..... (Trade name of the Applicant, Trade address) for which an application was made by (Name of the applicant):

(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 (Assessment Number & Year /Relevant Act under which levy was made), datedon the application made by the aforesaid applicant.

(b) Granting waiver of the balance arrears payable as detailed below:

(1)	Reference number of the Appeal & Year	:			
(2)	Act under which the levy was made	:			
(3)	Assessment number and Year	:			
(4)	Designation of the officer against whose order, application is made	:			
(5)	Date of order	:			
(6)	Details of the amount of arrears which is settled (in Rupees):				
	Details	Tax / Surcharge / Additional Surcharge / Additional Sales Tax	Penalty	Interest	Total
	(1)	(2)	(3)	(4)	(5)
	(i) Amount of Arrears due				
	(ii) Amount of arrears paid by the applicant				
	(iii) Amount of arrears waived				

[* Strike out whichever is not applicable]

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

FORM-VII

[see rule 5(2)]

INTIMATION OF REJECTION ORDER.

Rejection Order Number:

Date of Rejection:

Application Reference Number:

Date of Application:

Deficiency Memo Number (if any) :

Deficiency Memo Date (if any) :

Demand Notice Memo Number (if any) :

Demand Notice Date (if any) :

To

The (Assessing Authority/ Appellate Authority/ Revisional Authority /Tribunal/Registry of High Court/Registry of Supreme Court*).

WHEREAS Tvl..... (Name of the applicant and residential address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode)) had filed an application under sub-section (1) of section 5 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 for Settlement of Arrears in respect of Tvl (Trade Name and Trade/Office Address (Door No./Flat No., Street, Area/Locality, City, District, State, Pincode)) for the assessment year (Details of Assessment Year), under the (Relevant Act under which levy was made) ;

AND WHEREAS, the application filed for Settlement of Arrears has been examined and rejected for the following reasons: -

[* Strike out whichever is not applicable]

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

FORM-VIII

[see rules 6(1) and (3)]

FORM OF MEMORANDUM OF APPEAL.

Before the Appellate Authority [Additional Commissioner (Non-GST)]

Office of the Commissioner of Commercial Taxes,

Chepauk, Chennai - 600 005.

Tvl.....

.....Appellant(s).

(Name and Address of the Appellant)

Versus

The(Designated Authority and Address)

.....Respondent.

1.	Reference number of the order appealed	:	
2.	Date of the order appealed	:	
3.	Date of receipt of the order appealed	:	
4.	Act under which settlement was applied	:	
5.	Assessment number, year and date of the order which was applied for settlement	:	
6.	Designation of the Officer and Assessment Circle	:	
7.	Address to which notice/order to be sent to the appellant	:	
8.	(i) E-mail id of the appellant (ii) Mobile Number of the appellant	:	
9.	Relief claimed in the appeal	:	
10.	Grounds of appeal	:	

Signature of the Appellant(s) or
his/their* duly Authorized Agent**VERIFICATION**

I/We.....appellant(s) named in the above appeal do hereby declare that what is stated above are true to the best of my/our knowledge and belief.

Verified today the day of 2023/2024.

Signature of the Appellant(s) or
his/their* duly Authorized Agent

[* Strike out whichever is not applicable]

FORM-IX
[see rule 7]

CERTIFICATE OF REVOCATION.

WHEREAS, Tvl. (Name and address of the concern) had been issued a Certificate of Settlement dated..... in Form-V granting waiver on the application filed by (Name and address of the applicant) of the following amounts:

1.	Act under which the settlement was made	:	
2.	Reference Number of the settlement order	:	
3.	Date of the settlement order	:	
4.	Date of receipt of the settlement order	:	
5.	Assessment number, year & date of the order which was applied for settlement	:	
6.	Designation of the Officer and Assessment Circle	:	
7.	Details of amount waived (in Rupees)		
	Tax/Surcharge/Additional Surcharge/Additional Sales Tax	Penalty	Interest
			Total

AND WHEREAS, the designated authority came to know that the applicant had obtained the benefit of settlement under the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 by suppressing material information/ furnishing incorrect or false information/particulars (i.e.,.....)

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 14 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023, the designated authority hereby revokes the Certificate of Settlement issued in (Reference Number) dated the issued to the said applicant.

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated Authority:

To:

- (1) Tvl.....(Name & Address of the Applicant)
- (2) The Deputy Commissioner (CT),(Zone/CT District).
- (3) The Assessing Authority,.....Assessment Circle.

Copy to:

The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai-600 005.

FORM-X

[see rule 7]

INTIMATION OF ISSUE OF CERTIFICATE OF REVOCATION.

This is to inform that the Certificate of Settlement issued in(Reference No.) dated
to Tvl.....(Name and address of the concern) based on the application filed by
..... (Name and address of the applicant) has been revoked on
.....(Date of revocation) for having suppressed material information or particulars / furnishing incorrect
or false information or particulars as indicated below:-

.....
.....
.....
.....
.....
.....

Place:

Signature of the Designated Authority:

Date:

Name and designation of the Designated
Authority:**To:**

The(Assessing Authority/Appellate Authority/ Revisional Authority/
Tribunal/Registry of the High Court/Registry of the Supreme Court*) (along with a copy of the revocation made in Form-IX).

[* Strike out whichever is not applicable]

B. JOTHI NIRMALASAMY,
Secretary to Government.