

## **20. COMMERCIAL TAX**

### **Table**

- 20.1 Important Indicators for Tamil Nadu**
- 20.2 Revenue Realised under all the Acts Administered by Commercial Taxes Department**
- 20.3 Registered Dealers in Tamil Nadu**
- 20.4 Division-wise Distribution of TNGST Assesseees by Tax Slabs**
- 20.5 Distribution of Assesseees by Turnover Slabs and Tax Slabs**
- 20.6 Division-wise No. of Assesseees and Tax Revenue**
- 20.7 Tax Slab-wise Assesseees and Tax Revenue under VAT**

### **Chart**

- 1 Revenue Derived from Taxes under all the Commercial Taxes Act**
- 2 Division wise VAT Tax Revenue**
- 3 Division wise CST Tax Revenue**

## 20. COMMERCIAL TAXES

### 20.1 IMPORTANT INDICATORS FOR TAMIL NADU

	<b>2008-09</b>	
	<b>VAT</b>	<b>CST</b>
<b>1) Registered dealers (No. in lakhs)</b>	<b>4.97</b>	<b>3.08</b>
<b>2) Assesseees (No. in lakhs)</b>	<b>2.05</b>	<b>0.40</b>
<b>3) % of Assesseees to registered dealers</b>	<b>41</b>	<b>13</b>
<b>4) Tax Revenue (Rs. in Crores)</b>		
Value Added Tax (VAT)	19304.78	
General Sales Tax (GST)	292.45	
Central Sales Tax (CST)	1653.03	
Entertainment Tax	12.24	
Betting Tax	6.12	
Entry Tax	996.30	
Luxury Tax	170.15	
TDS ( Tax Deducted at Source )	135.05	
<b>Total</b>	<b>22570.12</b>	
<b>5) Total Own Tax Revenue of the State (in Crores)</b>	<b>35949</b>	
<b>6) Percentage of Sales Tax to State's Own Tax Revenue</b>	<b>62.8%</b>	
<b>7) Assessments finalised (No. in lakhs)</b>	<b>2.34</b>	
<b>8) % of Assesseees by Turnover Range in 2008-09 (VAT Act Only)</b>		
Rs. 0 - 3 lakhs	28.68%	
Rs. 3 - 4 lakhs	3.38%	
Rs. 4 - 5 lakhs	2.89%	
Rs. 5 - 10 lakhs	10.74%	
Rs.10 -25 lakhs	17.18%	
Rs.25 -50 lakhs	12.48%	
Rs.50 -75 lakhs	5.47%	
Rs.75-100 lakhs	3.48%	
Rs. 1 - 10 crores	13.67%	
Rs. 10 - 50 crores	1.70%	
Rs. 50- 100 crores	0.17%	
Rs. 100- 200 crores	0.08%	
Rs. 200- 300 crores	0.03%	
Rs. 300- 400 crores	0.01%	
Rs. 400- 500 crores	0.01%	
Rs. 500 Crore & above	0.03%	

Source: Commercial Taxes Department, Chennai-5

**20.2 REVENUE REALISED UNDER ALL THE ACTS ADMINISTERED BY  
COMMERCIAL TAXES DEPARTMENT**

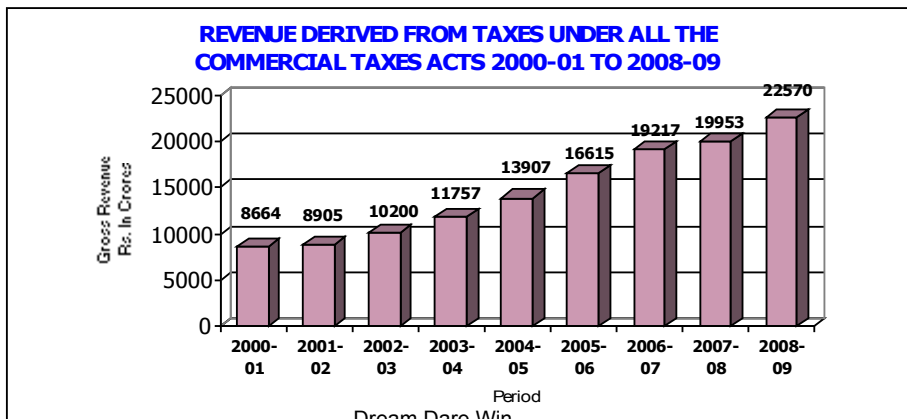
(Rs. in Crores)

Year	GROSS RECEIPTS UNDER			
	VAT Tax	TNGST Act 1959	Central Sales Tax Act 1956	TN Entertainment Tax Act 1939
1	2	3	4	5
2000-01	-	7338.00	862.00	74.00
2001-02	-	7541.00	904.00	68.00
2002-03	-	8499.00	982.00	71.00
2003-04	-	9767.00	1186.00	75.00
2004-05	-	11421.00	1495.00	59.00
2005-06	-	13597.00	1799.00	44.00
2006-07	2290.00	13347.00	2033.00	25.00
2007-08	16473.00	329.00	1744.00	16.00
2008-09	19305.00	292.00	1653.00	12.00

(Rs. in Crores)

Year	GROSS RECEIPTS UNDER				
	TN Betting Tax Act 1935	TN Tax on Luxuries in Hotels in Act 1981	TN Tax on Entry of Motor Vehicles and Goods in to Local Areas Act 1990	TDS Collection	Gross Revenue
1	6	7	8	9	10
2000-01	6.00	92.00	276.00	16.00	8664.00
2001-02	6.00	89.00	297.00	-	8905.00
2002-03	5.00	82.00	553.00	8.00	10200.00
2003-04	5.00	63.00	638.00	23.00	11757.00
2004-05	5.00	78.00	808.00	41.00	13907.00
2005-06	6.00	92.00	1016.00	61.00	16615.00
2006-07	6.00	129.00	1318.00	69.00	19217.00
2007-08	6.00	160.00	1125.00	100.00	19953.00
2008-09	6.00	170.00	996.00	135.00	22570.00

Source: Commercial Taxes Department, Chennai - 5



## 20.3 REGISTERED DEALERS IN TAMIL NADU

Category of Dealers	2003-04		2004-05		2005-06	
	No.	%	No.	%	No.	%
1	2	3	4	5	6	7
<b>TNGST</b>						
Assesseees	126181	33	136030	35	142601	37
Non-Assesseees	253575	67	248463	65	244926	63
Total (Registered Dealers)	379756	100	384493	100	387527	100
% increase over previous year		0.7		1.2		1.4
<b>CST</b>						
Assesseees	37897	24	37917	21	39669	23
Non-Assesseees	120843	76	141978	79	136387	77
Total (Registered Dealers)	158740	100	179895	100	176056	100
% increase over previous year		20.0		13.3		-2.13

Category of Dealers	2005-06		2007-08 (VAT)		2008-09 (VAT)	
	No.	%	No.	%	No.	%
1	8	9	10	11	12	13
<b>TNGST</b>						
Assesseees	151818	38	179714	40	205319	41
Non-Assesseees	247285	62	266537	60	291396	59
Total (Registered Dealers)	399103	100	446251	100	496715	100
% increase over previous year		3.0		11.81		11.30
<b>CST</b>						
Assesseees	46393	26	44360	17	39733	13
Non-Assesseees	130161	74	212512	83	267783	87
Total (Registered Dealers)	176554	100	256872	100	307516	100
% increase over previous year		3.46		45.49		19.7

Source: Special Commissioner and Commissioner of Commercial Taxes, Chennai-5

**20.4 DIVISION-WISE DISTRIBUTION OF VAT ASSESSEES BY  
TAX SLABS 2008-09**

(Assesseees in Nos.)

(Tax Rs. in Lakhs)

<i>Tax Slabs</i>	<i>Assesseees/ Tax (VAT)</i>	<i>Chennai (N)</i>	<i>Chennai (S)</i>	<i>Chennai (E)</i>	<i>Chennai (C)</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
<b>Below Rs.1000</b>	<b>Assesseees</b>	<b>3224</b>	<b>12237</b>	<b>4840</b>	<b>7061</b>
	<b>Tax</b>	<b>1.68</b>	<b>6.40</b>	<b>2.01</b>	<b>3.53</b>
<b>Rs.1000-5000</b>	<b>Assesseees</b>	<b>864</b>	<b>2734</b>	<b>990</b>	<b>1487</b>
	<b>Tax</b>	<b>27.45</b>	<b>101.90</b>	<b>34.17</b>	<b>58.85</b>
<b>Rs.5000-10000</b>	<b>Assesseees</b>	<b>784</b>	<b>2452</b>	<b>856</b>	<b>1223</b>
	<b>Tax</b>	<b>63.90</b>	<b>230.38</b>	<b>74.45</b>	<b>119.23</b>
<b>Rs.10000-50000</b>	<b>Assesseees</b>	<b>2521</b>	<b>6497</b>	<b>2524</b>	<b>3236</b>
	<b>Tax</b>	<b>709.04</b>	<b>2045.19</b>	<b>751.73</b>	<b>1084.47</b>
<b>Rs.50000-1 Lakh</b>	<b>Assesseees</b>	<b>1065</b>	<b>2410</b>	<b>943</b>	<b>1232</b>
	<b>Tax</b>	<b>852.36</b>	<b>2243.22</b>	<b>811.55</b>	<b>1189.06</b>
<b>Rs.1 – 5 Lakhs</b>	<b>Assesseees</b>	<b>1732</b>	<b>3681</b>	<b>1528</b>	<b>2258</b>
	<b>Tax</b>	<b>4355.95</b>	<b>10711.85</b>	<b>4122.54</b>	<b>7244.15</b>
<b>Rs.5 – 10 Lakhs</b>	<b>Assesseees</b>	<b>390</b>	<b>860</b>	<b>392</b>	<b>594</b>
	<b>Tax</b>	<b>3012.18</b>	<b>7758.24</b>	<b>3308.74</b>	<b>5578.26</b>
<b>Rs.10 – 50 Lakhs</b>	<b>Assesseees</b>	<b>397</b>	<b>848</b>	<b>446</b>	<b>675</b>
	<b>Tax</b>	<b>9464.99</b>	<b>22821.15</b>	<b>11180.95</b>	<b>18972.16</b>
<b>Rs.50 - 100 Lakhs</b>	<b>Assesseees</b>	<b>42</b>	<b>134</b>	<b>90</b>	<b>117</b>
	<b>Tax</b>	<b>3211.37</b>	<b>11917.13</b>	<b>7514.89</b>	<b>11050.51</b>
<b>Rs.1 – 10 Crores</b>	<b>Assesseees</b>	<b>50</b>	<b>156</b>	<b>103</b>	<b>143</b>
	<b>Tax</b>	<b>16097.53</b>	<b>47977.95</b>	<b>34313.25</b>	<b>56234.69</b>
<b>Rs.10 – 20 Crores</b>	<b>Assesseees</b>	<b>6</b>	<b>14</b>	<b>9</b>	<b>9</b>
	<b>Tax</b>	<b>8013.48</b>	<b>22478.60</b>	<b>14007.01</b>	<b>16742.18</b>
<b>Rs.20 –30 Crores</b>	<b>Assesseees</b>	<b>1</b>	<b>8</b>	<b>5</b>	<b>4</b>
	<b>Tax</b>	<b>2461.54</b>	<b>18604.61</b>	<b>11744.45</b>	<b>11639.41</b>
<b>Rs.30 –40 Crores</b>	<b>Assesseees</b>	<b>-</b>	<b>3</b>	<b>1</b>	<b>5</b>
	<b>Tax</b>		<b>10905.35</b>	<b>3014.48</b>	<b>18343.46</b>
<b>Rs.40 –50 Crores</b>	<b>Assesseees</b>	<b>-</b>	<b>1</b>	<b>4</b>	<b>1</b>
	<b>Tax</b>		<b>4684.87</b>	<b>16233.95</b>	<b>4921.08</b>
<b>Rs.50 Crores &amp; above</b>	<b>Assesseees</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>7</b>
	<b>Tax</b>	<b>239565.53</b>	<b>510277.14</b>	<b>54299.83</b>	<b>306615.96</b>
<b>Total</b>	<b>Assesseees</b>	<b>11079</b>	<b>32039</b>	<b>12735</b>	<b>18052</b>
	<b>Tax</b>	<b>267837.06</b>	<b>672764.00</b>	<b>161414.00</b>	<b>459797.00</b>

**20.4 DIVISION-WISE DISTRIBUTION OF VAT ASSESSEES BY  
TAX SLABS 2008-09 (Contd.)**

(Assessees in Nos.)

(Tax Rs. in Lakhs)

<i>Tax Slabs</i>	<i>Assessees/ Tax (VAT)</i>	<i>Trichy</i>	<i>Vellore</i>	<i>Madurai</i>	<i>Tirunel- veli</i>
<i>1</i>	<i>2</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
Below Rs.1000	Assessees	5524	4288	9332	7256
	Tax	4.38	3.32	4.71	3.24
Rs.1000-5000	Assessees	2483	1619	2653	1953
	Tax	79.99	61.91	85.21	53.83
Rs.5000-10000	Assessees	1900	1288	1988	1644
	Tax	154.77	122.38	160.97	116.16
Rs.10000-50000	Assessees	3883	2498	3859	3640
	Tax	979.60	718.81	992.34	817.96
Rs.50000-I Lakh	Assessees	961	583	1035	1022
	Tax	774.14	540.01	819.46	713.74
Rs.1 – 5 Lakhs	Assessees	1238	733	1390	1290
	Tax	2936.87	2010.44	3322.48	2732.73
Rs.5 – 10 Lakhs	Assessees	203	132	232	224
	Tax	1539.40	1183.25	1818.07	1546.41
Rs.10 – 50 Lakhs	Assessees	156	116	207	251
	Tax	3760.63	3027.25	4863.37	5587.00
Rs.50 - 100 Lakhs	Assessees	40	16	28	49
	Tax	3138.62	1377.14	2108.67	3425.96
Rs.1 – 10 Crores	Assessees	36	8	32	34
	Tax	10326.60	3019.49	9583.72	6558.93
Rs.10 – 20 Crores	Assessees	-	-	-	-
	Tax	-	-	-	-
Rs.20 –30 Crores	Assessees	-	-	-	-
	Tax	-	-	-	-
Rs.30 –40 Crores	Assessees	-	-	-	-
	Tax	-	-	-	-
Rs.40 –50 Crores	Assessees	-	-	1	-
	Tax	-	-	4181.00	-
Rs.50 Crores & above	Assessees	3	2	-	1
	Tax	21031.00	31093.00	-	11965.04
Total	Assessees	16427	11280	20757	17364
	Tax	44793.00	44334.00	27940.00	33521.00

**20.4 DIVISION-WISE DISTRIBUTION OF VAT ASSESSEES BY  
TAX SLABS 2008-09 (Concltd.)**

(Assessees in Nos.)

(Tax Rs. in Lakhs)

<i>Tax Slabs</i>	<i>Assessees/ Tax</i>	<i>Coimbatore</i>	<i>Salem</i>	<i>State</i>	<i>% to Total</i>
<i>1</i>	<i>2</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>
<b>Below Rs.1000</b>	Assessees	20546	10815	85123	41.46
	Tax	9.14	6.67	45.10	0.00
<b>Rs.1000-5000</b>	Assessees	3559	2431	20773	10.12
	Tax	134.42	100.68	738.41	0.04
<b>Rs.5000-10000</b>	Assessees	2783	2144	17062	8.31
	Tax	270.29	200.29	1512.82	0.08
<b>Rs.10000-50000</b>	Assessees	7306	4182	40146	19.55
	Tax	2373.73	1484.53	11957.61	0.61
<b>Rs.50000-1 Lakh</b>	Assessees	2534	1482	13267	6.46
	Tax	2429.03	1395.17	11767.74	0.61
<b>Rs.1 – 5 Lakhs</b>	Assessees	3702	1833	19385	9.44
	Tax	10881.12	5888.13	54206.25	2.79
<b>Rs.5 – 10 Lakhs</b>	Assessees	686	326	4039	1.97
	Tax	6387.22	3022.60	35154.37	1.81
<b>Rs.10 – 50 Lakhs</b>	Assessees	681	288	4065	1.98
	Tax	19125.47	8942.76	107745.71	5.55
<b>Rs.50 - 100 Lakhs</b>	Assessees	84	59	659	0.32
	Tax	7810.96	5640.23	57255.48	2.95
<b>Rs.1 – 10 Crores</b>	Assessees	75	57	691	0.34
	Tax	24233.41	20835.08	229217.65	11.80
<b>Rs.10 – 20 Crores</b>	Assessees	5	-	43	0.02
	Tax	8845.97	-	71264.24	3.67
<b>Rs.20 –30 Crores</b>	Assessees	2	2	22	0.01
	Tax	4787.64	4742.71	53980.39	2.78
<b>Rs.30 –40 Crores</b>	Assessees	2	1	12	0.01
	Tax	6571.35	3272.15	42106.79	2.17
<b>Rs.40 –50 Crores</b>	Assessees	-	-	7	0.00
	Tax	-	-	30020.90	-
<b>Rs.50 Crores &amp; above</b>	Assessees	1	-	25	0.01
	Tax	47014.04	-	1221861.54	62.91
<b>TDS Collection</b>		-	-	13505.00	0.70
<b>Total</b>	Assessees	41966	23620	205319	100.00
	Tax	140874.00	55531.00	1942310.00	100.00

TDS : Tax deducted at source

Source: Commercial Taxes Department, Chennai - 5  
www.jeywin.com

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www.jeywin.com

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND  
TAX SLABS 2008-09**

<i>Tax Slabs</i>	<i>Turn over slabs</i>				
	<i>Rs.0 - 3 lakhs</i>	<i>Rs. 3 -4 lakhs</i>	<i>Rs.4 - 5 lakhs</i>	<i>Rs.5 - 10 lakhs</i>	<i>Rs.10 – 25 lakhs</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Below Rs.1000	46142	2982	2268	7167	8341
Rs.1000-5000	7784	1661	1339	4684	2556
Rs.5000-10000	3035	795	703	2408	7245
Rs.10000-50000	1908	1503	1460	6605	11607
Rs.50000-1 Lakh	9	5	165	1031	3810
Rs.1 Lakh – 5 Lakhs	9	2	-	152	1707
Rs.5 Lakhs – 10 Lakhs	-	-	-	2	2
Rs.10 Lakhs – 50 Lakhs	-	1	-	-	1
Rs.50 Lakhs –100 Lakhs	-	-	-	-	-
Rs. 1 Crore– 10 Crores	-	-	-	-	-
Rs. 10 Crores– 20 Crores	-	-	-	-	-
Rs. 20 Crores– 30 Crores	-	-	-	-	-
Rs. 30 Crores– 40 Crores	-	-	-	-	-
Rs. 40 Crores– 50 Crores	-	-	-	-	-
Rs. 50 Crores & above	-	-	-	-	-
<b>Total</b>	<b>58887</b>	<b>6949</b>	<b>5935</b>	<b>22049</b>	<b>35269</b>
<b>Percentage to Total</b>	<b>28.68</b>	<b>3.38</b>	<b>2.89</b>	<b>10.74</b>	<b>17.18</b>

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND  
TAX SLABS 2008-09 (Contd.)**

<i>Tax Slabs</i>	<i>Turn over slabs</i>				
	<i>Rs. 25 – 50 lakhs</i>	<i>Rs. 50 – 75 lakhs</i>	<i>Rs. 75 – 100 lakhs</i>	<i>Rs. 1 - 10 Crores</i>	<i>Rs. 10 – 50 Crores</i>
<i>1</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
Below Rs.1000	5847	2787	1707	7041	849
Rs.1000-5000	1334	461	253	666	28
Rs.5000-10000	1298	558	287	697	31
Rs.10000-50000	9486	2495	1268	3591	209
Rs.50000-1 Lakh	3257	1426	889	2523	134
Rs.1 Lakh – 5 Lakhs	4319	3137	2323	7277	429
Rs.5 Lakhs –10 Lakhs	78	391	316	2981	238
Rs.10 Lakhs - 50 Lakhs	-	3	93	3060	822
Rs.50 Lakhs –100 Lakhs	-	-	-	204	403
Rs. 1 Crore– 10 Crores	-	-	-	22	345
Rs. 10 Crores– 20 Crores	-	-	-	-	-
Rs. 20 Crores– 30 Crores	-	-	-	-	-
Rs. 30 Crores– 40 Crores	-	-	-	-	-
Rs. 40 Crores– 50 Crores	-	-	-	-	-
Rs. 50 Crores & above	-	-	-	-	-
<b>Total</b>	<b>25619</b>	<b>11238</b>	<b>7136</b>	<b>28062</b>	<b>3488</b>
<b>Percentage to Total</b>	<b>12.48</b>	<b>5.47</b>	<b>3.48</b>	<b>13.67</b>	<b>1.70</b>



**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND  
TAX SLABS 2008-09 ( VAT Act Only ) (Contd.)**

<i>Tax Slabs</i>	<i>Turn over slabs</i>			
	<i>Rs.50 - 100 Crores</i>	<i>Rs. 100 – 200 Crores</i>	<i>Rs. 200 – 300 Crores</i>	<i>Rs. 300 – 400 Crores</i>
<i>1</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>
Below Rs.1000	12	-	-	-
Rs.1000-5000	7	-	-	-
Rs.5000-10000	4	1	-	-
Rs.10000-50000	10	4	-	-
Rs.50000-1 Lakh	15	3	-	-
Rs.1 Lakh – 5 Lakhs	21	9	-	-
Rs.5 Lakhs –10 Lakhs	20	3	1	1
Rs.10 Lakhs - 50 Lakhs	58	23	8	2
Rs.50 Lakhs –100 Lakhs	30	14	6	2
Rs. 1 Crore– 10 Crores	176	90	27	13
Rs. 10 Crores– 20 Crores	3	17	7	5
Rs. 20 Crores– 30 Crores	-	6	6	1
Rs. 30 Crores– 40 Crores	-	-	3	2
Rs. 40 Crores– 50 Crores	-	-	-	-
Rs. 50 Crores & above	-	2	-	-
<b>Total</b>	<b>356</b>	<b>172</b>	<b>58</b>	<b>26</b>
<b>Percentage to Total</b>	<b>0.17</b>	<b>0.08</b>	<b>0.03</b>	<b>0.01</b>

**20.5 DISTRIBUTION OF ASSESSEES BY TURNOVER SLABS AND  
TAX SLABS 2008-09 ( VAT Act Only ) (Concl'd.)**

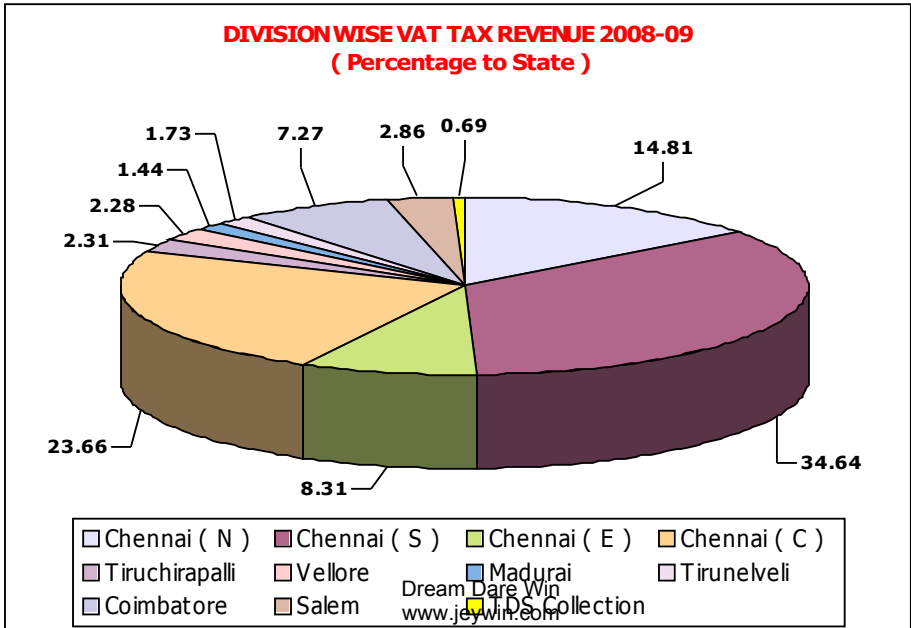
<i>Tax Slabs</i>	<i>Turn over slabs</i>			
	<i>Rs.400 – 500 Crores</i>	<i>Rs. 500 Crores &amp; above</i>	<i>Total</i>	<i>% Contri- bution</i>
<i>1</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>
Below Rs.1000	-	-	85123	41.46
Rs.1000-5000	-	-	20773	10.12
Rs.5000-10000	-	-	17062	8.31
Rs.10000-50000	-	-	40146	19.55
Rs.50000-1 Lakh	-	-	13267	6.46
Rs.1 Lakh – 5 Lakhs	-	-	19385	9.44
Rs.5 Lakhs –10 Lakhs	-	-	4033	1.97
Rs.10 Lakhs - 50 Lakhs	-	-	4071	1.98
Rs.50 Lakhs –100 Lakhs	-	-	659	0.32
Rs. 1 Crore– 10 Crores	3	15	691	0.34
Rs. 10 Crores– 20 Crores	3	8	43	0.02
Rs. 20 Crores– 30 Crores	5	4	22	0.01
Rs. 30 Crores– 40 Crores	4	3	12	0.01
Rs. 40 Crores– 50 Crores	1	6	7	0.00
Rs. 50 Crores & above	3	20	25	0.01
<b>Total</b>	<b>19</b>	<b>56</b>	<b>205319</b>	<b>100.00</b>
<b>Percentage to Total</b>	<b>0.01</b>	<b>0.03</b>	<b>100.00</b>	<b>-</b>

**20.6 DIVISION-WISE NUMBER OF ASSESSEES AND TAX REVENUE  
2008-09**

CT Divisions	VALUE ADDED TAX			
	No. of Assesseees	% to State	Tax Revenue (Rs.in crores)	% to State
1	2	3	4	5
Chennai (N) *	11079	5.4	2878.74	14.81
Chennai (S) *	32039	15.6	6733.91	34.64
Chennai (E) *	12735	6.2	1615.44	8.31
Chennai (C) *	18052	8.8	4599.38	23.66
Tiruchirappalli	16427	8.0	448.59	2.31
Vellore	11280	5.5	443.78	2.28
Madurai	20757	10.11	279.83	1.44
Tirunelveli	17364	8.46	335.66	1.73
Coimbatore	41966	20.43	1413.28	7.27
Salem	23620	11.5	556.17	2.86
TDS Collection	-		135.05	0.69
<b>STATE</b>	<b>205319</b>	<b>100.0</b>	<b>19439.83</b>	<b>100.0</b>

\* N : North ; S : South ; E : East ; C : Central

TDS: Tax deducted at source

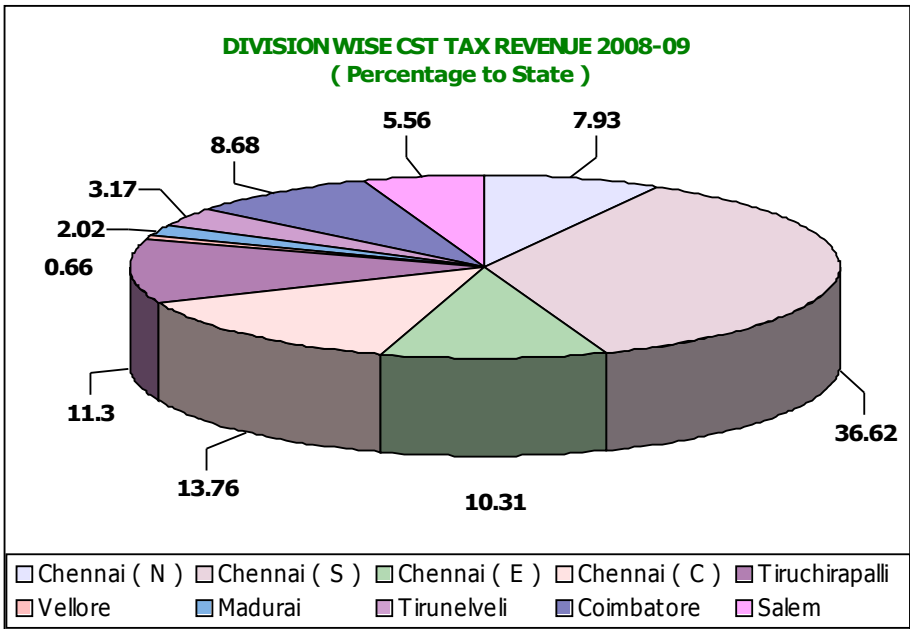


**20.6 DIVISION-WISE NUMBER OF ASSESSEES AND TAX REVENUE  
2008-09 (Concl'd.)**

CT Divisions	CST			
	No. of Assesseees	% to State	Tax Revenue (Rs.in crores)	% to State
1	6	7	8	9
Chennai (N) *	4811	12.11	131.08	7.93
Chennai (S) *	6411	16.13	605.34	36.62
Chennai (E) *	3492	8.79	170.44	10.31
Chennai (C) *	4961	12.49	227.47	13.76
Tiruchirappalli	1120	2.82	186.84	11.30
Vellore	875	2.20	10.85	0.66
Madurai	2231	5.61	33.42	2.02
Tirunelveli	3786	9.53	52.34	3.17
Coimbatore	8630	21.72	143.42	8.68
Salem	3416	8.60	91.83	5.55
<b>STATE</b>	<b>39733</b>	<b>100.00</b>	<b>1653.03</b>	<b>100.00</b>

\* N : North ; S : South ; E : East ; C : Central

Source: Special Commissioner and Commissioner of Commercial Taxes Department, Chennai – 5



**20.7 TAX SLAB-WISE ASSESSEES AND  
TAX REVENUE UNDER VAT 2008-09**

<i>Tax Slabs</i>	<i>Number of Assesseees</i>	<i>% to Total</i>	<i>Cumulative %</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Below Rs.1000	85123	41.46	41.46
Rs.1000-5000	20773	10.12	51.58
Rs.5000-10000	17062	8.31	59.89
Rs.10000-50000	40146	19.55	79.44
Rs.50000-1 Lakh	13267	6.46	85.90
Rs.1 Lakh – 5 Lakhs	19385	9.44	95.34
Rs.5 Lakhs -10 Lakhs	4033	1.97	97.31
Rs.10 Lakhs -50 Lakhs	4071	1.98	99.29
Rs.50 Lakhs -100 Lakhs	659	0.32	99.61
Rs. 1 Crore– 10 Crores	691	0.34	99.95
Rs. 10 Crores– 20 Crores	43	0.02	99.97
Rs. 20 Crores– 30 Crores	22	0.01	99.98
Rs. 30 Crores– 40 Crores	12	0.01	99.99
Rs. 40 Crores– 50 Crores	7	0.00	99.99
Rs. 50 Crores & above	25	0.01	100.00
TDS Collection	-	-	-
<b>Total</b>	<b>205319</b>	<b>100.00</b>	<b>-</b>

<i>Tax Slabs</i>	<i>Tax Revenue (Rs.in Crores)</i>	<i>% to Total</i>	<i>Cumulative %</i>
<i>1</i>	<i>5</i>	<i>6</i>	<i>7</i>
Below Rs.1000	0.45	0.00	0.00
Rs.1000-5000	7.38	0.04	0.04
Rs.5000-10000	15.13	0.08	0.12
Rs.10000-50000	119.58	0.61	0.73
Rs.50000-1 Lakh	117.68	0.61	1.34
Rs.1 Lakh – 5 Lakhs	542.06	2.79	4.13
Rs.5 Lakhs –10 Lakhs	351.54	1.81	5.94
Rs.10 Lakhs –50 Lakhs	1077.46	5.55	11.49
Rs.50 Lakhs –100 Lakhs	572.25	2.95	14.44
Rs. 1 Crore– 10 Crores	2292.18	11.80	26.24
Rs. 10 Crores– 20 Crores	712.64	3.67	29.91
Rs. 20 Crores– 30 Crores	539.80	2.78	32.69
Rs. 30 Crores– 40 Crores	421.07	2.17	34.86
Rs. 40 Crores– 50 Crores	300.21	1.55	36.41
Rs. 50 Crores & above	12218.62	62.90	99.31
TDS Collection	135.05	0.69	100.00
<b>Total</b>	<b>19423.10</b>	<b>100.00</b>	<b>-</b>

TDS: Tax deducted at source

Source: Commercial Taxes Department, Chennai – 5

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**20.8 DIVISION WISE VAT REGISTRATION STATUS AS ON 31.03.2009**

<b>CT Divisions</b>	<b>Number of</b>				
		Dealers Stopped Business	R.C Cancelled	New R.C Issued	Dealers Registered as on
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>5</i>
<b>Chennai (N) *</b>		<b>493</b>	<b>128</b>	<b>1066</b>	<b>14375</b>
<b>Chennai (S) *</b>		<b>958</b>	<b>412</b>	<b>9764</b>	<b>65627</b>
<b>Chennai (E) *</b>		<b>607</b>	<b>38</b>	<b>2182</b>	<b>21431</b>
<b>Chennai (C) *</b>		<b>815</b>	<b>49</b>	<b>3890</b>	<b>31710</b>
<b>Tiruchirappalli</b>		<b>1870</b>	<b>47</b>	<b>6321</b>	<b>56669</b>
<b>Vellore</b>		<b>915</b>	<b>18</b>	<b>5472</b>	<b>49075</b>
<b>Madurai</b>		<b>1319</b>	<b>103</b>	<b>4595</b>	<b>45926</b>
<b>Tirunelveli</b>		<b>1142</b>	<b>37</b>	<b>5211</b>	<b>50513</b>
<b>Coimbatore</b>		<b>1720</b>	<b>251</b>	<b>11149</b>	<b>85047</b>
<b>Salem</b>		<b>1115</b>	<b>63</b>	<b>8601</b>	<b>76342</b>
<b>STATE</b>		<b>10954</b>	<b>1146</b>	<b>58251</b>	<b>496715</b>

*Source: Commercial Taxes Department, Chennai – 5*