

Citizen Charter

1.About the Commercial Taxes Department

The Commercial Tax Department (CTD) is the largest revenue generator of the state, contributing over 60% of the state's revenue. Currently, the CTD operates at the following levels:

- Head Office : Head Office is located in Hyderabad.
 - Divisional offices: There are 12 Divisions in TS. Additionally, there are 2 Appellate Deputy Commissioner (ADC) offices and 4 ADC offices at Telangana Category B: Issue of Forms and Certificates
 - Circle Offices: There are 96(TS) Circles. Additionally there is an LTU Unit in every Division.
- Commissioner, Commercial Taxes, Hyderabad is the Head of the Department and oversees the implementation of the statutes administered by the Department under the overall supervision of Principal Secretary to Government.

2.Mission Statement

The Commercial Taxes department endeavours to transform itself into an enterprise friendly entity and progressive tax administration with focus on greater transparency, fairness and firmness to achieve highest tax efficiency through the use of information Technology combined with best tax practices.

3.Categories of Services

The services provided by the Department have been classified into the following categories:-

- Category A: Registration Services
- Category B : Returns , Payment services
- Category C : Refund Services
- Category D: Issue of Statutory Forms

4. Main services/ transactions

S.No	Service	Sub- Category	Time frame for delivery of service	Designation of officer Responsible for delivery of service
Category A: Registration Related Services(Online)				
1	Issue of GST Registration Certificates	Issue of RC	One Day	Deputy STO of the Circle Concerned
		Modification of Registration details	Online	Deputy STO of the concerned circle.
2	Profession Tax	RC	One Day	STO of Concerned Circle
Category B: Returns & Payments Services (Online)				
3	Returns by dealers (GST)	GST return	Online	Dealer
4	Tax Payment by dealers (GST)	GST payment	Online	Dealer
5	Returns by dealers (Profession Tax)	PT Return	Online	Dealer

6	Payments by dealers (Profession Tax)	PT Payment	Online	Dealer
Category C: Refund Services (Online)				
7	Refund to Dealers (GST)	GST Refund	90 days	AC/DC/JC/Addnl CCT
Category D: Issue of Statutory Forms				
8	Issue of statutory forms	e- Waybills	Online	CCW
9	Issue of tax paid certificates		6 working days excluding date of application	AC/DC
10	Issue of certified copies of orders		6 working days excluding date of application	AC/DC
11	Non-certified copies of orders		Online	Dealer

5. Grievances Redressal

Service Category	Designation of Officer Responsible for Grievance Redressal	Designation of Next Level Authority	Procedure for filing the grievance	Time frame for grievance redress
Category A	AC of circle concern	JC of the division concern	Through letter or email or Online feedback	30 working days at each level
Category B	JC of the division concern	Commissioner CT Hyderabad	Through letter or email or online feedback	30 working days at each level
Category C	JC, Computers	Commissioner CT Hyderabad	Through letter or email or online feedback	2 Working days
Category D	JC of the division concern	Addnl CCT (CCW)	Through letter or email or online feedback	

6. Facilities available to citizens for obtaining information

S.No.		Name	Email	Phone
1	Public Information Officer under RTI Act 2005	PIO in each office	tg_ac2_enft@tgct.gov.in	9949921690
2	Appellate Authority (AA)	Next level authority	tg_addlcct_policy@tgct.gov.in	040-24651401
3	General queries /Help Desk	Through email or feedback facility on website	tg_ctdhelpdesk@tgct.gov.in	040-24600173
4	Call Centre/Help Line	Through email or feedback facility on website		1800-425-3787
5	Departmental website	https://www.tgct.gov.in		

7. Stakeholders

S.No.	Stakeholder	Relation with the stakeholder
1	Citizens	Third party information on tax compliance
2	Traders	RCs, Returns, Tax Payment, Statutory Forms, Tax Rate Information, Advance rulings, Audit and Assessment
3	Trade Associations	Trade Associations Periodical interaction on Trade issues
4	Transporters and Associations	Trade Associations Periodical interaction on Trade issues

8. Indicative expectations from service recipients

Do's and Don'ts for a Taxable Person

Do

1. Display name board with GSTIN at the entry of every place of business.
2. Display the registration certificate in a prominent place at every place of business.
3. Composition dealer should mention "composition taxable person" on every signboard displayed at every place of business.
4. Submit information whenever there is change in particulars of registration.
5. Composition dealers shall issue bill of supply and other registered dealers shall issue tax invoice for every transaction of value more than Rs.200/-.
6. Take registration if the aggregate turnover in a financial year is more than Rs.20 lakhs or if the supplies are under compulsory category like inter-State supplies.

7. Issue Tax Invoice / Bill of Supply with the details and in the manner prescribed.
8. Issue E-waybill for supplies made or received as per the Rules.
9. Maintain true and correct account of books of accounts at each place of business.
10. File Returns furnishing the details of transactions by due date.
11. Pay taxes in accordance with the provisions of Act and Rules.
12. Pass on the benefit of reduction in rate of tax or benefit of input tax credit to the recipient.
13. Upholding highest levels of honesty and integrity in doing business and interacting with department

Don't

1. Do not collect taxes if you are not registered under GST.
2. Do not collect taxes at rates higher than the prescribed rate under the Act.
3. Do not collect tax if you are a composition dealer.
4. Do not issue tax invoice if you are a composition dealer.
5. Sale Price including GST should not exceed MRP.