

PUBLIC WORKS DEPARTMENT
BUILDINGS ORGANIZATION

FROM

Er. T. KANTHIMATHINATHAN, M.E.,
ENGINEER IN CHIEF (BUILDINGS)
PUBLIC WORKS DEPARTMENT, &
CHIEF ENGINEER (BUILDINGS), (i/c)
CHENNAI REGION, CHENNAI,
CHEPAUK : CHENNAI - 600 005.

TO

The All Executive / Electrical
Engineers, PWD,
Buildings Organization

25.11.16

Lr.No.B1 /30100/ RE 16-17 /2016 /Dated 23.11.2016

Sir,

Sub: Deduct Tax at Source - VAT pertaining to works contract -
Details called for reg.

Ref:- Addl. Chief Secretary / Commissioner of Commercial Taxes
- D.O.Lr.No.Audit Cell.I/28887/2016 Dated 14.11.2016

A copy of the Additional Chief Secretary / Commissioner of Commercial
Taxes D.O. letter is enclosed herewith.

All the Executive / Electrical Engineers are requested to ensure that the
Drawing Officer / Tax Deducting Officer obtained the TDIN Number and send the
details called for in the reference cited D.O. Letter directly to the
Commissionerate of Commercial Taxes.

Encl:- As above.

25/11/16
23.11.16
for Engineer in Chief (B) PWD
Chief Engineer (B), Chennai Region,
Chepauk, Chennai-5

Copy to the Additional Chief Secretary / Commissioner of Commercial
Taxexm 2nd, Floor Ezhilagam, Chepauk, Chennai-5



Dr. C. Chandramouli, I.A.S
Additional Chief Secretary/
Commissioner of Commercial Taxes

2nd Floor, Ezhilagam,
Chepauk, Chennai-5.
Ph.: 044-28521744

NOV 2016

D.O. Lr. No. Audit Cell 1/28887/ 2016 dated 14.11.2016

Dear Thiru. Gandhimadhivannan,

30848

1. As you are aware, the Public Works Department is under statutory obligation by law to deduct tax at source towards value added tax pertaining to works contract awarded to the contractors; the officers-in-charge should deduct value added tax at the rate of 2% towards Civil Works contract and 5% towards all works contract other than civil works as per the provisions of Section 13 of TNVAT Act, 2006 read with rule 9 of TNVAT Rules, 2007.

2. As per section 13A of TNVAT Act, 2006 read with rule 9(1)(a) of TNVAT Rules, 2007, the work awarders/ tax deduction authorities should apply to the registering authority for a Tax Deductor Identification Number (TDIN) and should file the monthly return in Form R showing tax deduction particulars of works contract awarded electronically.

3. It is brought to your kind notice that the tax at applicable rates has to be deducted mandatorily if the works contract value awarded to contractors per-se exceeds rupees one lakh per year. Further, you are kindly requested to insist on mandatory availment of Tax Payer Identification Number(TIN) by all the work contractors for proper accounting of the tax deducted at source.

4. I request you to inform all the tax deduction authorities under your control to mandatorily insist for electronically generated Form S in the place of manual Form S henceforth before forbearing from deducting tax at source. Form S is the prescribed certificate submitted by the works contractors to work awarders/ tax deduction authorities forbearing them from deducting tax at source.

5. I also further request you to direct your officers in the state to furnish this office the list of contractors and the contract payments bestowed upon

them in the last financial year 2015-16 and the first half year period of 2016-17 in the following lines, on or before 30.11.2016 positively.

Sl. No.	Name of the dealer	TIN No. of the dealer	Nature of works contract	Date of agreement, agreement no. and period of agreement	Total Value of works contract (Rs.)	Percent of tax deducted at source (2% or 5%)	Amount of tax deducted, so far (Rs.)
1.							
2.							

6. Any further clarifications can be addressed to this office and also the official website of the department <https://ctd.tn.gov.in> can be accessed for relevant statutory provisions and further information. The officers vested with powers to deduct tax at source in awarding works contract/ tenders under your control may also be informed to contact the concerned Assistant Commissioners(CT) and Deputy Commissioners(CT) at field level.

With the best wishes,

Yours faithfully,



(C. Chandramouli)

To:
Thiru T. Gandhimadhivannan,
Engineer-in-chief, Buildings (BO),
Public Works Department,
PWD Complex, Chepauk,
Chennai - 5.