



## ABSTRACT

Tax Reforms and Revenue Augmentation Commission - Constitution, appointments and terms of reference  
– Orders – Issued.

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### Finance (Resources-I) Department

**G.O.Ms.No.209  
2002**

**Dated 4th June**

Chitrabanu, Vaikasi 21  
Thiruvalluvar Aandu, 2033

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#### **ORDER:-**

In the budget for the year 2002-03, the Government has announced its intention to constitute a Tax Reforms and Revenue Augmentation Commission under the Chairmanship of the eminent economist Dr.Raja J.Chelliah.

2. After due consideration, the Government constitute a five member Commission called “The Tax Reforms and Revenue Augmentation Commission” with the following composition: -

Dr.Raja J.Chelliah, Eminent Economist	: Chairman
Thiru C. Ramachandran, I.A.S.(Retd.), Member, State Planning Commission and Former Secretary to Government of India	: Member
Thiru. C.N. Gangadharan, Chartered Accountant	: Member
Special Commissioner and Commissioner of Commercial Taxes	: Member (Ex-Officio)
Thiru. S. Savarkar, I.A.S. (Retd.)	: Member Secretary

3. Secretary (Finance), Secretary (Commercial Taxes) and Inspector General of Registration shall attend the meetings of the Commission as special invitees.

#### **Terms of Reference**

4. The following shall be the terms and reference for the Commission.
1. i) study the tax structure of the State and the major State taxes – Commercial taxes, Excise duties, Stamp duties and registration fees, Motor Vehicle Taxes, Electricity taxes and duties, Agricultural Income Tax and Land Revenue – and suggest measures for rationalization.
  2. ii) study existing procedures of taxation and tax collection and recommend measures to make them simple and transparent leading to better compliance. Also, examine the administrative structure of major tax Departments and suggest measures for modernization and computerization.
  3. iii) study and suggest changes in appellate procedures to ensure faster realization of revenues.
  4. iv) recommend measures for widening the tax base for fully realising the tax potential.
  5. v) study trade practices and the adequacy of available preventive measures and suggest measures for preventing tax avoidance and tax evasion more effectively.
  6. vi) suggest measures for mobilising resources for schemes through extra-budgetary means.
  7. vii) suggest ways and measures for enhancing the non-tax revenues by collection of user charges, and other means.

5. The Commission will have a term of six months. The Commission shall give its report well in time for the formulation of tax policies for the budget year 2003-04. The Commission shall sit in Chennai city and shall be allowed to tour within and outside the State. The Commission will be treated as First Class Committee for purposes of travel and other allowances.

6. Orders regarding the terms and conditions of appointment of the Chairman and other Non-Official Members will issue separately.

(By order of the Governor)

**R. SANTHANAM**  
Secretary to Government

To

Dr. Raja J. Chelliah, Chairman, Madras School of Economics (Behind Government Data

Centre), Gandhi Mandapam Road, Chennai-25.

Thiru. C. Ramachandran, I.A.S. (Retd.), Member, State Planning Commission, Chepauk, Chennai-5.

Thiru. C.N. Gangadharan, Chairman of Taxation Committee of Federation of Indian Chamber of Commerce and Industries, No.63, Bazullah Road, T. Nagar, Chennai-17.

Thiru. S. Savarkar, I.A.S. (Retd.), No.5-E, Tower Block, Nandanam, Chennai-35.

The Special Commissioner and Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Secretary to Government, Finance Department, Chennai-9.

The Secretary to Government, Commercial Taxes Department, Chennai-9.

The Inspector General of Registration, 120, Santhome High Road, Chennai-28.  
All Secretaries to Government.  
All Heads of Departments.  
All Public Sector Undertakings/Boards/Corporations.  
The Principal Accountant General (A&E), Chennai-18.  
The Accountant General (Audit-I), Chennai-35.  
The Accountant General (Audit-II), Chennai-6.

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(Forwarded by Order)

**RESEARCH OFFICER**