

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT
SECRETARIAT, CHENNAI-600 009

Under Section 4 (1) (b) (i) of the Right to Information Act, 2005), the following Proactive information/ Mandatory Disclosure of this Department are briefed:-

1. PARTICULARS OF THE ORGANISATION, FUNCTION AND DUTIES:

The Commissioner of Commercial Taxes and Inspector General of Registration are functioning under the control of Secretary, Commercial Taxes and Registration Department.

2. ADMINISTRATIVE SET UP:-

Principal Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-9.	044-25672757
Commissioner of Commercial Taxes, Chepauk, Chennai-5.	044-28521744 / 28415497 FAX No. 044-28551864
Inspector General of Registration, Santhome, Chennai-28.	044-24643878 / 24642932 FAX No. 044- 24642774

3. POWERS AND DUTIES OF OFFICERS AND EMPLOYEES

This Department is headed by the Secretary to Government of Tamil Nadu. The Secretary is the administrative head of the Department and principal adviser to the Minister (Commercial Taxes & Registration) on all matters of policy and administration relating to this Department. He is assisted by three Deputy Secretaries and four Under Secretaries. The officers and employees of this Department exercise the administrative and financial powers as laid down in the Secretariat Office Manual and Tamil Nadu Financial code. The powers and duties of the officers working in the Commercial Taxes and Registration Department, Secretariat are indicated below:-

A. Secretary to Government

The Secretary is the head of office. He is responsible for the careful observance of the Business Rules and Secretariat Instructions in the transaction of the business of this department. He exercises general supervision and control over the officers and staff under his control including Deputy Secretaries and Under Secretaries and is responsible for ensuring that the members of the staff do the work allotted to them efficiently and expeditiously. Policy matters and all important matters should be dealt with in consultation with the Secretary who will be in over all charge of the Department and to take efficient steps for the prompt dispatch of business in the Department.

B. Deputy Secretaries

The Deputy Secretaries will deal with the cases relating to the subjects allotted to them and submit to Secretary such cases as may be specified. They can send cases for orders direct to the Minister with reference to the general directions of the Secretary. The Deputy Secretaries also exercises control over the sections placed in their charge both in regard to discharge of business and in regard to discipline.

C. Under Secretaries

The Under Secretaries exercise control over the sections placed in their charge, both in regard to discharge of business and in regard to discipline. He can sign and convey the orders in the name of Governor of Tamil Nadu involving financial implication after obtaining the approval of competent authority.

D. Section Officers

Section Officer is in-charge of a section in the Department. He will be assisted by Assistant Section Officers who work under his direction and control. The training of Assistant Section Officers under him is one of his principal functions. He will manage and co-ordinate the work relating to the section. He will scrutinize the files submitted by the Assistant Section Officers. He will guide the Assistant Section Officers in all aspects of work and see that they do not waste time and paper on needless noting or correspondence. He will have a keen watch on receipt of tappals and disposals of the same. He himself undertake the task of dealing with the difficult or important papers whenever necessary. He will be responsible for the despatch of all communications of the section and Section Officer should take independent actions on issuing reminders, obtaining or supplying factual information of a unclassified nature. He will ensure proper maintenance of registers, Office orders etc. keeping them up to date. He will ensure the neatness and tidiness of the Section allotted to them.

E. Assistant Section Officers

The main duties of Assistant Section Officer in a section are to put up notes, drafts, maintain the Personal Registers and also to assist the Section Officer. He will maintain the Periodical Registers, reference books, stock files etc. keeping them up to date. He will act according to the orders and direction of the Section Officer in performing his official duties. He will dispose of the tappals received by him without any delay. He will keep his seat neat and tidy to the section allotted to them.

F. Assistants

Assistants are expected to attend the work of a section such as comparing, despatching, indexing and docketing of closed papers. They will also maintain the prescribed Periodical Registers and put up reminders.

G. Typists

Typists will type notes and drafts and do fair copy of all communications to be despatched.

H. Private Secretary/Personal Assistant / Personal Clerk

He should keep the officer free from the worries of a routine nature and mailing correspondence, filing papers, making appointments, arranging meetings and collecting information. He should be skilled in human relations. An officer has to depend on his Personal Assistant for routine jobs so as to have more time to involve himself to the work in which he is specialised. The Personal Assistant should earn the confidence of his officer for being entrusted with confidential and secret papers. He should be familiar with the persons who come in contact with his officer and to interact as per the directions of the officer. He will perform the liaison work between the officer and the subordinates for smooth functioning of the office.

I. Record Clerk

He will maintain record room, stationery room and all the closed records. He will perform the work relating to photo copying. He will maintain the record and stationery room very clean and tidy.

J. Office Assistants

He will clear the files from the sections to officers and vice-versa. He will perform the contingent works entrusted by the officers from time to time.

4. List of services being provided by the public authority with a brief writeup on them:

Administrative Section/Bills Section

The Office Procedure section deals with establishment matters relating to the employees of the Commercial Taxes and Registration Department in the Secretariat as per the rules framed by the Nodal/Advisory Departments, namely, Human Resources Management Department, Finance Department, Law Department and Public Department of the Government of Tamil Nadu. The claims of the staff of the department such as salary, provident fund, medical reimbursement, etc. are looked after by the Bills section of this Department which also maintains the Service Registers of the staffs.

Sections in the Department and the subjects dealt by them:-

Section	Subject dealt
A	All establishment matters in Commercial Taxes Department up to Commercial Tax Officer (Ministerial and Subordinate Services) and Vigilance cases in respect of Office Assistant to Additional Commissioner in Commercial Taxes Department. Compassionate grounds appointments, Temporary Establishment of CT Dept, Creation of temporary posts in CT and STAT, Re-organisation of CT Divisions, Inspection/Surprise Inspection reports of CT, Clean Administration, Check posts, Service Association matters.
B	Goods and Services Tax, 2016 and Revenue receipts under the said Acts; Tamil Nadu Value Added Tax Act, 2006 and its related matters; All matter connected to the placing of papers before the legislature relating to notifications issued in the Section. Fixing of target and review of Commercial Tax Collections under the GST Act.
C	Entertainments Tax Act, Luxuries Tax Act, Entry Tax, Motor Vehicle, Betting Tax Act and other related matters, Court cases of Commercial Taxes Department. Monthly review meeting of long pending cases relating to CT wing.
D	Budget proposals relating to C.T. Department and Sanction of fee bills to all law Officers of Supreme Court in respect of Court matters on the said Act; All matters relating to evasion of Sales Tax; Total Solution Project. Matters relating to payment of the tax arrears in installments, deferral of Sales Tax, Write off arrears of Sales Tax.
E	All establishment matters likewise, panel, promotion, transfer and posting and all disciplinary cases in respect of cadres of Assistant Commissioners, Deputy Commissioners, Joint Commissioners and Additional Commissioners in Commercial Taxes Department (State Service).
F	Audit matters of CT and Registration Department; Audit Paras, Public Accounts Committees matters relating to revenue receipts under Stamp Act and Registration Act; Establishment of Computer Centre in CT Department.
G	Chit appeals relating to all Districts, Opening of new Registration offices, Matters relating to T.N. Chit Corporation. Amendment to Chit Fund Act and Rules, Re-organisation of Registration Department.
H	All establishment matters likewise, panel, promotion, transfer and posting and all disciplinary cases including Vigilance Cases in respect of cadres from the cadre of District Registrar, Assistant Inspector General of Registration, Joint Inspector General of Registration and Additional Inspector General of Registration[State Services].
J	Registration Act and Indian Stamp Act, Registration Department Budget and Revenue receipt of said Act.

K	All establishment matters in Registration Department upto Sub-Registrar (Ministerial and Subordinate Services)
M	Matters relating to Societies Registration Act, Document Writers, Establishment matters of Office Assistants, Record Clerks in Registration Department. All compassionate ground appointments regardless of the post in which the deceased Government servant last served.
OP	Establishment matters in respect of staff working in Commercial Taxes and Registration Department, Secretariat, Chennai.
U	Miscellaneous matters including Secretaries meeting, Review Meeting Consolidation of Legislative Assembly Questions, CM. Special Cell petitions. Consolidation with HoDs (CT and Registration) and Matters relating to Building, Rent, purchasing vehicles and furniture to the Registration Department
Bills	Drawing and Disbursing pay and allowances and other bills for all the Officers and Staff of this Department.

There are three Deputy Secretaries are working in this Department and the distribution of above subjects/sections among the Deputy Secretaries are detailed below:-

Deputy Secretary (Commercial Taxes)	B, C, E, H and OP
Deputy Secretary (General)	D, F, G and U
Deputy Secretary(Registration)	A, J, K and M

There are four Under Secretaries working in this Department and the distribution of subjects among the Under Secretaries are detailed below :-

Under Secretary (OP)	OP, U and J
Under Secretary (General)	K, G, F and M
Under Secretary (Commercial Taxes)	B, D and E
Under Secretary (Registration)	A, C and H

5. PROCEDURE FOLLOWED IN DECISION MAKING PROCESS

(Under Section 4(1)(b)(iii) of Right to Information Act, 2005)

- 5.1. The Commercial Taxes and Registration Department, as a part of the Government Secretariat, follows the procedures laid down in the Secretariat Office Manual and the Tamil Nadu Government Business Rules and Secretariat Instructions. Apart from this, the provisions in the Tamil Nadu Financial Code, Tamil Nadu Government Servant (Conditions of Services) Act and the Tamil Nadu Government Servants' Conduct Rules, 1973 and all relevant Acts and Rules are also followed wherever applicable.

- 5.2. The decisions are taken based on the merits of the issues, relative priorities and availability of funds etc. in accordance with the documented procedures/laid down procedures/defined criteria/rules detailed above. The process of examination is initiated by the Assistant Section Officers and passes through the Section Officer, Under Secretaries and Deputy Secretaries /Additional Secretary to the Government. If need be, other departments are consulted. In case of matters involving funds, Finance Department is invariably consulted. Wherever the Business Rules require circulation of files to the Ministers or Chief Minister or Governor, orders are obtained in circulation.
- 5.3. If a reply is required to be made on any representations, the decisions are communicated to the petitioner.

6. NORMS SET FOR THE DISCHARGE OF FUNCTIONS

(Under Section 4(1)(b)(iv) of the Right to Information Act, 2005)

For the discharge of functions allocated to the Commercial Taxes and Registration Department, the provisions contained in the "Secretariat Office Manual" are followed. The day-to-day administrative functioning is governed by a set of various Acts, Rules and Instructions issued by the Government from time to time. Some of the commonly used Acts/Rules/Manuals are as follows:-

- i) Secretariat Office Manual
- ii) The Tamil Nadu Government Business Rules and Secretariat Instructions
- iii) The Tamil Nadu Government Servants Conduct Rules, 1973.
- iv) Tamil Nadu Government Servant (Conditions of Services) Act
- v) Fundamental Rules.
- vi) Tamil Nadu Civil Services (Disciplinary & Appeal), Rules

7. RULES, REGULATIONS, INSTRUCTIONS, MANUALS AND RECORDS FOR DISCHARGING FUNCTIONS:-

(Under Section 4(1)(b)(v) of Right to Information Act, 2005)

1. The business in the department is carried out with reference to the provisions contained in the following Rules and Regulations and Manuals.
 - i) Tamil Nadu Government Business Rules and Secretariat Instructions.
 - ii) The Tamil Nadu Secretariat Office Manual
 - iii) Tamil Nadu Budget Manual
 - iv) Tamil Nadu State and Subordinate Services Rules
 - v) Tamil Nadu Civil Services (Discipline and Appeal) Rules, 1955
 - vi) Tamil Nadu Civil Services (Disciplinary proceedings Tribunal) Rules, 1955
 - vii) Tamil Nadu Government Servants Conduct Rules, 1973
 - viii) Tamil Nadu Pension Rules, 1978
 - ix) Fundamental Rules
 - x) Tamil Nadu Financial Code
 - xi) Tamil Nadu Accounts Code
 - xii) Tamil Nadu Treasury Code

2. The details of the above listed Rules, Manuals and Codes are furnished below:-

(i) Name of the Rules: **Tamil Nadu Government Business Rules** and Secretariat Instructions.

Type of the document: These rules describe the manner and procedures in conducting the Business of the Government in the Department of Secretariat complying with the provisions of the Constitution of India.

(ii) Name of the Manual : The **Tamil Nadu Secretariat Office Manual**

Type of the document: The manual describes the system and procedures to be followed in conducting the office work in the departments of Secretariat.

(iii) Name of the Manual: **The Tamil Nadu Budget Manual**

Type of the document: This manual contains the rules framed by the Finance department for the guidance of estimating officers and departments of Secretariat with regard to the budget procedure in general, and to the preparation and examination of the annual budget estimates and the subsequent control over expenditure with particular emphasis in ensuring that expenditure is kept within the authorized grants or appropriation.

(iv) Name of the document: **Tamil Nadu State and Subordinate Services Rules**

Type of the Rules: The rules are made under the proviso to Article 309 of the Constitution of India governing the service conditions of members of State and Subordinate Services.

(v) Name of the document: **Tamil Nadu Civil Services(Discipline & Appeal) Rules.**

Type of the Rules: The rules are made under the proviso to Article 309 of the Constitution of India in relation to the discipline, penalty and appeal against penalty imposed on the members of civil service of the State.

(vi) Name of the document: **Tamil Nadu Civil Services (Disciplinary Proceedings Tribunal) Rules,1955:**

Type of the rules: The rules are made under the proviso to Article 309 of the constitution of India in relation to the discipline, penalty and appeal against penalty imposed on the member of civil service of the state.

(vii) Name of the document: **Tamil Nadu Government Servants Conduct Rules.**

Type of the Rules: The rules are made under the proviso to Article 309 of the Constitution of India in relation to the conduct of the members of civil service of the State in the performance of the duty with integrity and devotion to duty.

(viii) Name of the document: **Tamil Nadu Pension Rules.**

Type of the Rules: The rules are made in relation to the pensionary benefits to the members of civil service of the State.

(ix) Name of the document: **Fundamental Rules.**

Type of the Rules:

The rules are made under the proviso to article 309 of the Constitution of India in relation to the pay, allowances, leave, joining time, foreign service etc. of the members of civil service of the State.

(x) Name of the document: **Tamil Nadu Financial Code**

Type of the Code: The Code is published by the Finance Department outlining discipline to be followed in incurring expenditure and procedures to be followed and delegation of powers.

(xi). Name of the document: **Tamil Nadu Accounts Code.**

Type of the Code: The code published by the Finance Department outlines the accounting procedures to be followed by various departments while regulating expenditure.

(xii). Name of the document: **Tamil Nadu Treasury Code.**

Type of the Code; The code published by Finance Department outlines the procedures to be followed in regard to preparation of bills and presentation to treasury for payment and accounting procedures incidental thereto.

8. Commercial Taxes and Registration Department

A statement of categories of documents that are held by it for its control under Section 4(1)(b)(vi) of Right to Information Act, 2005:

Sl.No.	Category of the document	Name of the document and its introduction in one line	Procedure to obtain the document	Held by/Under control of
1.	Policy Note	Contains the Policy pronouncement of the Department for the concerned year.	Application to Public Information Officer (or) Can also be down loaded in tn.gov.in	Commercial Taxes and Registration Department.
2.	Important G.O.s www.tn.gov.in	Issued by the Commercial Taxes and Registration Department from time to time.	Application to Public Information Officer (or) Can also be down loaded in tn.gov.in	Commercial Taxes and Registration Department
3.	Citizen Charter	Contains the details of the taxes implemented by the Government	Application to Public Information Officer (or) Can also be down loaded in tn.gov.in	Commercial Taxes and Registration Department.

9. DIRECTORY OF OFFICERS

(Under Section 4(1)(b)(ix) of Right to Information Act, 2005)

**COMMERCIAL TAXES AND REGISTRATION DEPARTMENT,
SECRETARIAT, CHENNAI-9.**

Name of Cadre & Phone No.

<u>S.No.</u>	<u>Name of Cadre</u>	<u>Phone No. (STD Code-044)</u>
1.	Principal Secretary to Government	25672757
2.	Deputy Secretary to Government (CT)	25672967
3.	Deputy Secretary to Government (Registration)	25678701
4.	Deputy Secretary to Government (GI)	25671471
5.	Under Secretary to Government(CT)	25665763
6.	Under Secretary to Government(OP)	25665771
7.	Under Secretary to Government(Registration)	25665574
8.	Under Secretary to Government(General)	25665589

10. Budget allocation made for Commercial Taxes and Registration Department and the organisation under its control

(Under Section 4(i)(b)(xi) of Right to Information Act, 2005)

Budget Allocation for 2024-2025	
<u>Demand No.10</u>	Rs. in thousands
Secretariat, Commercial Taxes and Registration Department	9,72,97
Commissioner of Commercial Taxes	531,23,50
Sales Tax Appellate Tribunal	6,31,95
<u>Demand No.11</u>	
Registration Department	488,57,58

11. Details in respect of the information available to or held by the Commercial Taxes and Registration Department reduced in an electronic form (Under Section 4(1)(b)(xiv) of Right to Information Act, 2005)

The Public can obtain information about the functioning of the Commercial Taxes and Registration Department and its administrative units in www.tn.gov.in

12. Particulars of facilities available to citizens for obtaining information (Under section 4(1)(b)(xv) of Right to Information Act, 2005.)

The Public can obtain information through Notice Boards, Newspapers, Printed manuals, Web site, Exhibitions and other means of advertising.

13.DESIGNATION AND OTHER PARTICULARS OF PUBLIC INFORMATION OFFICERS

(Under Section 4(1)(b)(xvi) of Right to Information Act, 2005) Commercial Taxes and Registration Department:

The Commercial Taxes and Registration Department has designated the following four Section Officers as Public Information Officer under section 19 (1) of the said Act:-

Public Information Officer	1. Thiru.S.Vellathurai, Section Officer (A) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: soa.comtax@tn.gov.in
Public Information Officer	2. Tmt.S.Prabha, Section Officer (B) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: sob.comtax@tn.gov.in
Public Information Officer	3. Tmt.R.Raja Rajeswari, Section Officer (C) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: soc.comtax@tn.gov.in
Public Information Officer	4. Thiru.V.Sivakumar, Section Officer (D) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: sod.comtax@tn.gov.in
Public Information Officer	5. Thiru.S.Devarajan, Section Officer (E) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: soe.comtax@tn.gov.in
Public Information Officer	6. Tmt.B.Gomathi Alamelu, Section Officer (F) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: sof.comtax@tn.gov.in

Public Information Officer	7. Tmt.E.Rajakumaari, Section Officer (G) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5805 E-mail: sog.comtax@tn.gov.in
Public Information Officer	8. Tmt T.Premarani, Section Officer (H) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5805 E-mail: soh.comtax@tn.gov.in
Public Information Officer	9. Link Officer (Tmt.R.Raja Rajeswari), Section Officer (J) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: soj.comtax@tn.gov.in
Public Information Officer	10. Thiru.S.Balaji, Section Officer (K) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5883 E-mail: sok.comtax@tn.gov.in
Public Information Officer	11. Thiru.A.Sathish Kumar, Section Officer (M) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5805 E-mail: som.comtax@tn.gov.in
Public Information Officer	12. Thiru.A.Pushparaj, Section Officer (U) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5805 E-mail: sou.comtax@tn.gov.in
Public Information Officer	13. Tmt.S.Thilagavathi, Section Officer (OP) Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5768 E-mail: soop.comtax@tn.gov.in

The Commercial Taxes and Registration Department has designated the following four Under Secretaries to Government as Appellate Authorities under section 19 (1) of the said Act:-

Appellate Authority	1. Tmt.G.Latha, Under Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone : 044-2566 5574 E-mail : us1.comtax@tn.gov.in
Appellate Authority	2. Tmt.S.Jebageetham, Under Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5763 E-mail: us2.comtax@tn.gov.in
Appellate Authority	3. Under Secretary to Government(OP) (Link Officer Thiru N.Madhan Kumar), Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5771 E-mail: us3.comtax@tn.gov.in
Appellate Authority	4. Thiru.N.Madhan Kumar, Under Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-600 009, Phone: 044-2566 5589 E-mail: us4.comtax@tn.gov.in

12. OTHER INFORMATIONS

1.1. In order to promote transparency and accountability in the working of every public authority and to empower the citizens to secure access to information kept under the control of each public authority, the Government of India enacted 'The Right to Information Act, 2005' (Central Act 22 of 2005) which came into force on the 15th day of June 2005. In accordance with the provisions of section 4 (1) (b) of the said Act, the Commercial Taxes and Registration Department, Government of Tamil Nadu has brought out this manual for information and guidance of the stake holders and the general public.

1.2. The purpose of this manual is to inform the general public about this Department's organization set-up, functions and duties of its officers and employees, records and documents available with this Department.

1.3. This manual is aimed at the public in general and users of the services of this department and provides information about this Department and the organizations under its administrative control.

1.4. The Commercial Taxes and Registration Department is functioning under the Administrative control of the Secretary to Government. The Commercial Taxes and Registration Department has designated 13 Section Officers as Public Information Officers under section 5 (2) of the Act and four Under Secretaries to Government as Appellate Authorities for this Department.

1.5. Any person requiring any information under the said Act may contact the Public Information Officers/ Section Officers concerned.

1.6. The procedure and fee structure for getting required information are as under:-

(a) Every application for obtaining information under sub-section (i) of section 6 of the Right to Information Act 2005 shall be made in writing either in person or by post. The application must be addressed to the Public Information Officer concerned and must be accompanied by an application fee of Rs.10/- (Rupees ten only) in Postal money order or by affixing court fee stamp or demand draft or banker's cheque payable to the following head of account:-

“ 0075.00 Miscellaneous General Services – 800. Other receipts – BK Collection of fee under Tamil Nadu Right to Information (Fees) Rules 2005” (DPC 0075 – 8—BK 0006)

The applicant may also remit the fee under the above head of account through Treasury/Pay and Accounts Office/State Bank of India/Reserve Bank of India and produce the Chelan to the Public Information Officer as an evidence for having remitted the fee.

(b) For providing information under sub-section (1) of section 7 of the Right to Information Act, 2005 the applicant shall pay the fee prescribed below, in any of the modes specified at (a) above:-

- i. Rs.2/- (Rupees two only) for each page (in A-4 or A-3 size paper) created or copied.
- ii. actual charge or cost price of a copy in larger size paper;
- iii. actual cost or price for samples or models: and
- iv. for inspection of records, no fee for the first one hour; and a fee of Rs.5/- (Rupees five only) for each fifteen minutes (or fraction thereof) thereafter.

(c) For providing the information under sub-section (5) of section 7 of the Right to Information Act, the applicant shall pay the fee prescribed below, in any of the modes specified at (a) above:-

- i. For information provided in diskette or floppy, Rs.10/- (Rupees ten only) per diskette or floppy: and
- ii. For information provided in printed form, the price incurred for such publication.

1.7. Persons below the poverty line are exempted from the payment of fee mentioned in paragraph 1.6 above for seeking information under the Right to Information Act, 2005. The list of persons below poverty line approved by the Grama Panchayat and Local Bodies will be the basis for claiming this concession. An extract of the list, duly certified, has to be produced to avail this concession.