

Standard Operating Procedures for Online Services of Revenue Department

I Property Tax

A. New Assessment/Demolition & Reconstruction/Sub - division/Amalgamation

Sanctioning Authority

Property Tax Committee

Time Limit

30 days

Procedure

Application may be submitted:

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At any of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Assessor will inspect & measure the property and verify the 'usage category' of the property and submit the proposal to the Assistant Revenue Officer and it will be forwarded to the Property Tax Committee.
4. After approval of the Committee, SMS will be sent and the assessee can make property tax payment through online/e-seva counters/directly with Tax Collectors and the assessee can get their copy of authorized Assessment Order in 'Notice -6' at the concerned Zonal Office.

Documents required

1. Filled application form (the form is available at www.chennaicorporation.gov.in and all Zonal Offices).
2. Copy of Title Deed of the property in favour of the applicant.
3. Copy of Previous Property Tax/Vacant Land Tax receipt.

4. Copy of Planning Permission/Demolition & Reconstruction approval if available.
5. NoC from Land Owner, if applicant is other than the Land owner.

Payment/Fees

No Payment/Fee is prescribed for this service

B. Modification of Assessment (On Additional Construction/Change of Usage)

Sanctioning Authority

Property Tax Committee

Time Limit

30 days

Procedure

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At any one of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Assessor will inspect & measure the property and verify the 'usage category' of the property and submit the proposal to the Assistant Revenue Officer and it will be forwarded to the Property Tax Committee.
4. After approval of the Committee, SMS will be sent and assessee can make property tax payment through online/e-seva counters/directly with Tax Collectors and the order in 'Notice 7' will be issued.

Documents required

1. Filled application form (the form is available at www.chennaicorporation.gov.in and all Zonal Offices).
2. Copy of Planning Permission for Additional construction approval if available.
3. Copy of Property Tax Assessment.

Payment/Fees

No Payment/Fee is prescribed for this service

C. Objection against present Assessment

Sanctioning Authority

Concerned Regional Deputy Commissioners / Deputy Commissioner (Rev. & Fin.)

Time Limit

30 days

Procedure

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Assessor will inspect & measure the property and verify the 'usage category' of the property and submit the proposal to the officer concerned.
4. If needed, the assessee may be called for an inquiry/hearing.
5. After approval of the sanctioning authority, SMS will be sent and assessee can make property tax payment through online/e-seva counters/directly with Tax Collectors and the order in 'Notice 10 will be issued.

Documents required

1. Requisition letter
2. Copy of Property Tax Assessment.
3. Copy of Relevant Documentary evidence for nature of objection concerned.

Payment/Fees

No Payment/Fee is prescribed for this service

D. Clerical Corrections in Assessment

Sanctioning Authority

Concerned Assistant Revenue Officer

Time Limit

30 days

Procedure

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At any one of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Assessor will verify the document if needed through field inspection and submit the proposal to the concerned Assistant Revenue Officer.
4. After approval of the ARO, the order in 'Notice 10A' will be issued.

Document required

1. Requisition letter
2. Copy of Property Tax Assessment.
3. Copy of Relevant Documentary evidence for nature of correction concerned.

Payment/Fees

No Payment/Fee is prescribed for this service

E. Name Transfer for Assessment

Sanctioning Authority

Concerned Assistant Revenue Officer

Time Limit

15 days

Procedure

Option -1

- 1) Applicant has an option to make request for Property Tax name transfer at the time of registration at Sub-Registrar Office itself. The request is transferred automatically to the Revenue Department of GCC.

- 2) Assessor will verify the document, inspect the place if needed and submit the proposal to the concerned Assistant Revenue Officer.
- 3) After approval of the officer concerned, the order in 'Notice 9' will be issued.

Documents required

Nil

Payment/Fees

No Payment/Fee is prescribed for this service

Option -2

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Assessor will verify the document, inspect the place if needed and submit the proposal to the concerned Assistant Revenue Officer.
4. After approval of the ARO, the order in 'Notice 9' will be issued.

Documents required

1. Filled application [In case of offline application, the form is available at www.chennaicorporation.gov.in and all Zonal Offices.
2. Copy of Property Tax Assessment.
3. Copy of the Title of the Property in favour of applicant (or) Death & Legal Heirship Certificate (in case of inheritance)
4. Copy of Encumbrance Certificate (Applied for Name Transfer after three years of Registration)

Payment/Fees

In case of documents submitted after three months from the date of registration (or) Twelve months from the date of issuance of Legal Heirship Certificate, DD for Rs. 50/- drawn in favour of 'Revenue Officer, Corporation of Chennai' should be enclosed.

F. Payment of property tax for Present Assessment

Sanctioning Authority

No sanction required

Time Limit

Automatic

Procedure

1. Online mode: Payment through GCC website by way of Net Banking, UPI, Mobile Wallet, credit/debit card facility without transaction charges.
2. Through all e-seva counters located at Zonal/Division offices of Greater Chennai Corporation, established by TACTV
3. Through Hand Held Devices of Tax Collectors with card swiping facility.
4. Through Mobile Applications: 'Namma Chennai' and 'Paytm' Apps.
5. Through Walk-in-Payment mode enabled at selected banks.
6. Payment through WhatsApp mobile number 9499933644
7. Through BBPS mode

Document required

Nil

Payment/Fees

Two percent simple interest per annum will be levied for the payments made after 16th day of April and October for respective half years.

II Profession Tax

A. New Assessment

Sanctioning Authority

Assistant Revenue Officer

Time Limit

Online: Automatic

Offline: 7 days

Procedure

Application can be submitted

1. (a) Online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. and payment can be done immediately to get the Registration Certificate and payment receipt.
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Licence Inspector will inspect & verify the data furnished by the applicant and submit the proposal to the concerned Assistant Revenue Officer.
4. After approval, assessee can get the Registration Certificate from the concerned Zonal Office and make Profession Tax payment with any Licence Inspector or through GCC website or e-seva counters.

Document required

1. Filled application [In case of offline application, the form is available at www.chennaicorporation.gov.in and all Zonal Offices.
2. Details of Employer and Employee.
3. Date of Commencement details.

Payment/Fees

No Payment/Fee is prescribed for this service

B. Modification of Assessment (Change in employee/Staff structure)

Sanctioning Authority

Assistant Revenue Officer

Time Limit

7 days

Procedure

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.

2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Licence Inspector will inspect & verify the data furnished by the applicant and submit the proposal to the concerned Assistant Revenue Officer.
4. After approval, assessee can then make Profession Tax payment with any Licence Inspector or through GCC website or e-seva counters.

Document required

1. Request Letter (in case of offline application)
2. Details of Employer and Employee.
3. Date of change of staff structure.

Payment/Fees

No Payment/Fee is prescribed for this service

C. Payment of Profession Tax for Present Assessment

Sanctioning Authority

No sanction required

Time Limit

Automatic

Procedure

1. Online mode: Payment through GCC website by way of Net Banking, Debit/Credit card facility without transaction charges.
2. Through all e-seva counters located at Zonal/ Division offices of Greater Chennai Corporation, established by TACTV
3. Through Hand Held Devices of Licence Inspectors with card swiping facility.
4. Through Mobile Applications: 'Namma Chennai'
5. Payment through WhatsApp mobile number 9499933644

Documents required

Details of Employer and Employee (Staff Details).

Payment/Fees

One percent simple interest per mensem be levied in addition to the amount due, for the entire period of default.

III Company Tax

A. New Assessment

Sanctioning Authority

Assistant Revenue Officer

Time Limit

Online: Automatic

Offline: 7 days

Procedure

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do> and payment can be done immediately to get the Registration Certificate and payment receipt. (or)
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Licence Inspector will inspect & verify the data furnished by the applicant and submit the proposal to the concerned Assistant Revenue Officer.
4. After approval, assessee can then make Company Tax payment with any Licence Inspector or through GCC website or e-seva counters.

Documents required

1. Filled application [In case of offline application, the form is available at www.chennaicorporation.gov.in and all Zonal Offices.
2. Registration Details
3. Date of Commencement details.

Payment/Fees

No Payment/Fee is prescribed for this service

B. Payment of Company Tax for Present Assessment

Sanctioning Authority

No sanction required

Time Limit

Automatic

Procedure

1. Online mode: Payment through GCC website by way of Net Banking, Debit/Credit card facility without transaction charges.
2. Through all e-seva counters located at Zonal/ Division offices of Greater Chennai Corporation, established by TACTV
3. Through Hand Held Devices of Licence Inspectors with card swiping facility.
4. Through Mobile Applications: 'Namma Chennai'
5. Payment through WhatsApp mobile number 9499933644

Documents required

Nil

Payment/Fees

No Payment/Fee is prescribed for this service

IV Trade License

A. New License (Upto 500 sq. ft. & motor usage upto 5 HP)
(135 Identified Trades Only)

Sanctioning Authority

Assistant Revenue Officer

Time Limit

2 days

Procedure

Application can be submitted

1. (a) online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>.
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.

2. If manually handed over, the zonal office should provide a signed receipt/acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.
3. Licence Inspector will inspect the premises & nature of Trade and collect the applicable Trade Licence Fee through DD drawn in favour of 'Revenue Officer, Corporation of Chennai' / Debit or Credit card swiping mode using by handheld device and submit the proposal and Zonal Officer concerned will dispose the application.
4. After approval, Trade License will be issued by the License Inspector.

Documents required

1. Filled in Form with passport size photos, [In case of offline application, the form is available at www.chennaicorporation.gov.in and all Zonal Offices.
2. Upto date Profession Tax paid receipt.

Payment/Fees

No Payment/Fee is prescribed for this service

B. New Trade License (Above 500 sq. ft. & specific trades)

Sanctioning Authority

Single Window Committee [Zonal Officer, Assistant Revenue Officer, Assistant Health Officer, Officials from Fire & Police Department]

Time Limit

60 days

Procedure

Application can be submitted

1. (a) Online on <https://erp.chennaicorporation.gov.in/e-portal/login.do>. (or)
(b) At anyone of the TACTV counters located in GCC premises. (or)
(c) In concerned Zonal Office of GCC.
2. If manually handed over, the zonal office should provide a signed receipt/ acknowledgement to the applicant & application shall be entered in the ERP within 24 hours.

3. Licence Inspector will inspect the premises & nature of Trade and collect the applicable Trade Licence Fee through DD drawn in favour of 'Revenue Officer, Corporation of Chennai'/ Debit or Credit card swiping mode by using hand held device and submit the proposal to the Single Window Committee.
4. Single Window Committee will meet once in every 15 days and dispose the applications.
5. After approval, Trade License will be issued by the License Inspector.

Documents required

1. Filled in Form with passport size photos, [In case of offline application, the form is available at www.chennaicorporation.gov.in and all Zonal Offices.
2. Upto date Profession Tax paid receipt.

Payment/Fees

No Payment/Fee is prescribed for this service

C. Renewal of Trade License

Sanctioning Authority

No sanction required

Time Limit

Automatic Renewal on payment of License fee. For every Financial Year, renewal is to be done on or before 31st March of previous financial year

Procedure

1. Online mode: Payment through GCC website by way of Net Banking, Debit/Credit card facility without transaction charges.
2. Through all e-seva counters located at Zonal/ Division offices of Greater Chennai Corporation, established by TACTV
3. Through Hand Held Devices of Licence Inspectors with card swiping facility.

Document required

1. Copy of existing Trade License with passport size photos.
2. Upto date Profession Tax paid receipt.

Payment/Fees

If not renewed on or before 31st March of previous financial year, 150% & 200% of Trade License Fee will be applicable respectively for payment before and after 30th April.

IV ENTERTAINMENT TAX

A. Payment of Entertainment Tax for any Event/Entertainment Activity (other than Cinema Theatres)

Sanctioning Authority

Assistant Revenue Officer [Entertainment Officer]

Time Limit

1 day

Procedure

1. Application can be submitted in concerned Zonal Office/HQ of GCC.
2. Assistant Revenue Officer will inspect the venue and collect the advance amount by Cheque/DD in favour of Revenue Officer, Greater Chennai Corporation initially and collect the difference amount at the end of the show/exhibition

Documents required

1. Filled application
2. Correspondence Address as proof
3. Pan Card
4. GST Registration
5. Venue Details

Payment/Fees

No Payment/Fee is prescribed for this service

B. Payment of Entertainment Tax for Cinema Theatres

Sanctioning Authority

Assistant Revenue Officer [Entertainment Officer]

Time Limit

Automatic

Procedure

1. Login for ERP is provided to users
2. Based on weekly ticket collection, specified percentage of entertainment taxes per 'The Tamil Nadu Local Authorities Entertainments Tax Act, 2017' should be paid

Document required Ticket

Collection details

Payment/Fees

No Payment/Fee is prescribed for this service

V SHOPPING COMPLEX

A. Allotment of Shopping Complex

Sanctioning Authority

Regional Deputy Commissioner concerned Time

Limit

Not prescribed

Procedure

1. Advertisement through Paper Notification
2. Bids can be submitted at the Zonal Offices
3. Tender cum Auction on fixed date
4. Highest bidder for rent will be allotted the shop
5. Rs. 5000/- EMD amount to be submitted along with the bid via DD in favour of Revenue Officer, Greater Chennai Corporation
6. Successful bidder has to remit advance amount worth one year rent – 25% to be remitted immediately at GCC treasury Cheque/DD in favour of Revenue Officer, Greater Chennai Corporation
7. Remaining 75% of one year rent to be remitted within one month.
8. Shop Rent quoted will be admissible only for the three years.
9. After three years, rent will be raised by 15%.
10. After Nine years, if the existing shopkeepers is willing to pay the rent refixed by the committee, the allotment will be renewed. If not, auction will be conducted.

Documents required

1. Filled application (available at Zonal Offices) along with required shop details
2. Correspondence Address proof
3. If shop is allotted, agreement should be executed with Regional Deputy Commissioner of concerned region.

Payment/Fees

Rs. 500/- application fee (by DD drawn in favour of Commissioner, Corporation of Chennai) is prescribed for this service.

B. Payment of Shopping Complex Rent

Sanctioning Authority No

sanction required

Time Limit

Automatic

Procedure

1. By Cheque/DD drawn in favour of Revenue Officer, Corporation of Chennai to be submitted in Zonal Office at the e-Seva centre or directly to License Inspector.

Document required

Previous month rent paid receipt

Payment/Fees

No payment/fee is prescribed for this service.

VI COMMUNITY HALL

A. Booking of GCC Community Centre

Sanctioning Authority

City Revenue Officer

Time Limit

2 days

Procedure

1. Availability of a particular Community Hall on a specific date can be checked online at www.chennaicorporation.gov.in
2. Filled in application is to be submitted at GCC Revenue Department Headquarters.

3. Rent, Deposit and GST amount by Three DDs drawn in favour of Revenue Officer, Corporation of Chennai.
4. After the receipt of the above Three DDs, booking confirmation order will be handedover to applicant and send a copy to the ARO/Zone concerned.

Documents required:

1. Filled in application (available at GCC, Revenue Department, Head Quarters)
2. Correspondence Address as proof
3. Function related document / Photo
4. Bride/Bridegroom age proof in case of marriage
5. Identity Proof of applicant

Payment/Fees

No payment/fee is prescribed for this service.