

CENTRAL BOARD OF EXCISE AND CUSTOMS



CENTRAL EXCISE AUDIT – I COMMISSIONERATE  
CHENNAI ZONE

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PARTICULARS REQUIRED TO BE PUBLISHED  
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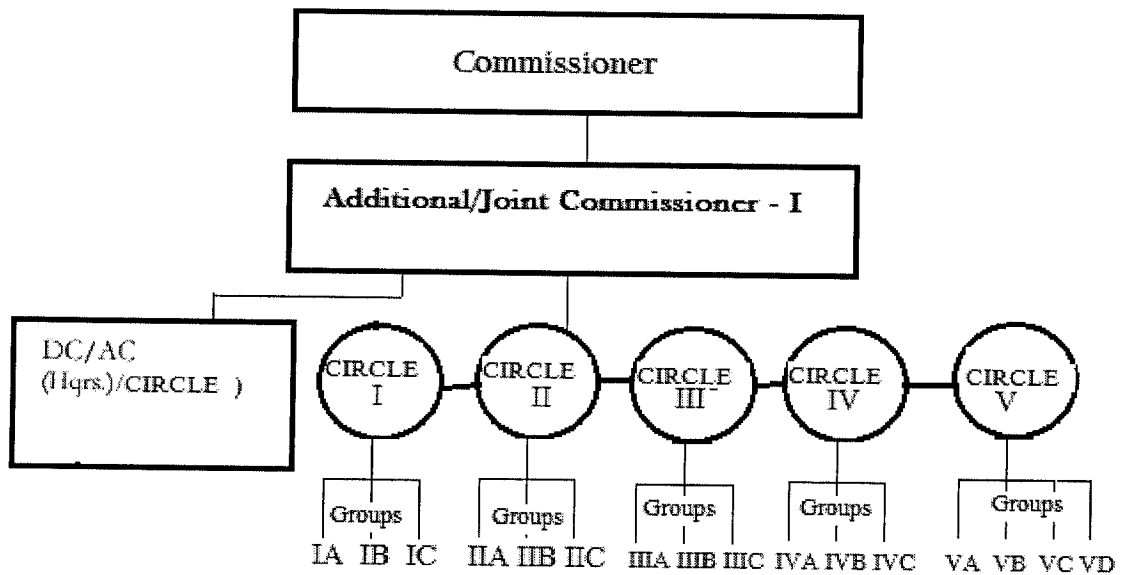
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**(i) ORGANISATION, FUNCTIONS AND DUTIES**

Name of the Organisation: Central Excise Audit – I Commissionerate, Chennai

Established in: 15<sup>th</sup> October 2014

**Organisational Structure of Audit Commissionerates**



## **Constitution and Functions of an Audit Commissionerate:**

### **1. The Audit Commissionerate comprises of the following sections:**

#### **1. i. Planning and coordination section:**

To schedule and to provide support in conduct of Monitoring Committee Meetings (MCM); to maintain and to keep a copy of assessee master file and update it in coordination with the audit groups of circles; to maintain records/registers; to submit reports; to look after formation/constitution of audit groups; deployment of officers, matching skills with audit requirement; to maintain database of officers' profile; to monitor training needs of officers; to plan the audit schedule in such a way as to make optimum use of available resources and ensuring proper desk review before commencement of audit etc.

#### **1. ii. Administration, Personnel & Vigilance section:**

To look after administrative matters, transfer, leave, allowances, budgetary grants, vigilance matters etc.

#### **1. iii. Technical section:**

To attend to draft show cause notices, audit follow up, court cases, and maintain Board's circulars, instructions etc.

#### **1. iv. Risk Management and Quality Assurance section:**

To attend to risk based selection of units, use of third party source of information, to maintain Audit database of units to be audited, to identify themes/issues for audit, to evaluate and scrutinize working papers and to look after the work related to performance appraisal and quality assurance etc., and to implement the risk based selection advisory received from DG (Audit) and carrying out selection of units after applying local risk parameters.

**1.v. Circles:** Actual conduct of audit and subsequent follow up till the logical conclusions of the audit objections approved in MCM by issuance of SCN up to AC/DC level , forwarding of draft SCN of the competency level of above AC/DC along with relied upon documents or by recovery. In case of non-metro cities and in cases where Circles are situated at a distance from Headquarters, one stationary MIS group will look after the work relating to Planning and Co-ordination.

### **2. Role of senior officers of Audit Commissionerate**

#### **2.1 Commissioner**

i. To ensure selection of assessees/taxpayers, to be audited during the year, on the basis of risk assessment in consultation with the Directorate of Audit, after applying local risk factors.

- ii. To approve the Desk Review and Audit Plan, in respect of top 5 assesseees/taxpayers of each audit circle mentioned in the Annual Plan for audit coverage, after ensuring that all the steps have been completed and review of a few draft plans approved by the ADC/JC to ensure quality of audit.
- iii. To hold either circle-wise (or any number of circles together as deemed necessary), Monitoring Committee Meeting (MCM), once a month to take decision about the acceptability of all audit objections and to determine as to whether larger period is invocable in respect of the accepted objections.
- iv. To ensure that MCM is held by using the offline Audit Report Utility and no paper based audit report is prepared. Also to ensure that after the MCM, each Audit Report Utility is uploaded in ACES
- v. To liase with DG (Systems) to ensure that EDW data and ACES data is available to the auditors
- vi. To ensure that requisite follow-up action i.e. recovery, issue of show cause notice is taken.
- vii. To review audit performance and to take steps for improvement.
- viii. To take remedial measures based on the report of audit group on performance appraisal and quality assurance.
- ix. To review the performance and participation of the Additional/ Joint Commissioner and Deputy/ Assistant Commissioner of audit circles.
- x. To interact with the major assesseees/trade associations, to obtain feedback on the audit system.
- xi. To assess the training needs of the auditors and organize training programmes.
- xii. To submit periodical reports to various formations including Zonal ADG (Audit) or Director General (Audit) as prescribed from time to time.
- xiii. To order special audit in terms of Section 14AA of the Central Excise Act, 1944, and Section 72A of the Finance Act, 1994, on his own or on the basis of a reference received from the Executive Commissioner.
- xiv. To send a list containing details of show cause notices issued by the Audit Commissionerate (including Circles), during the month, to each of the Executive Commissionerates, on monthly basis.
- xv. To ensure CAAP audits are conducted in respect of assesseees/taxpayers maintaining records in electronic formats.
- xvi. In cases where further investigation is required, the matter may be forwarded to the Executive Commissionerates with a self-contained note for further investigation and necessary action like recording statements under summons etc.,

## **2.2 Additional / Joint Commissioner**

- i. Co-ordination, planning and overall management of the audit sections and circles including supervision of work relating to theme based audit, audit of MLUs/MLSPs etc.

- ii. To approve the desk review and audit plan, in respect of all the large and medium units, other than the top 5 units that are to be approved by the Commissioner, after ensuring that all the steps have been completed.
- iii. To review audit plans approved by the Deputy/Assistant Commissioners of circles, in respect of small units.
- iv. To interact with large assesseees/taxpayers at the time of audit in order to share major audit findings and compliance issues.
- v. To organize training programmes for auditors.
- vi. To review the follow-up action.
- i. To make correspondence with Executive Commissionerate for follow up of pending audit paras admitted in writing.
- viii. To ensure selection of units for audit as per the risk based list received from DG (Audit) and to provide justification for tweaking the lists.
- ix. To ensure that the Audit Report Utility is used in MCM and the reports are uploaded in ACES and no paper based audit reports are prepared.
- x. To ensure scrutiny of NIL DARs in the audit circle

### **2.3 Deputy/Assistant Commissioners in-charge of Sections of Audit Commissionerate Headquarters**

To supervise the work relating to the respective sections of Headquarters viz., Planning and Co-ordination Section, Administration, Personnel and Vigilance Section, Technical Section and Risk Management and Quality Assurance Section and theme audit. To ensure that the Audit Report Utility is used in MCM and the reports are uploaded in ACES and no paper based audit reports are prepared

### **2.4. Deputy/Assistant Commissioners in-charge of Circles:**

- i. Co-ordination, planning and overall management of the audit circle.
- ii. To monitor maintenance of assessee master files and registers.
- iii. To approve the desk review and audit plan, in
- iv. To interact with assesseees/taxpayers at the time of audit in order to share major audit findings and compliance issues.
- v. To issue show cause notices answerable to Deputy/ Assistant Commissioner of the Executive Commissionerate under intimation to Audit Commissionerate Hqrs.
- vi. To prepare and forward draft show cause notices, answerable to Joint/Additional Commissioner and Commissioner, to Audit Commissionerate Headquarters.
- vii. To approve and issue draft audit reports before attending the MCM meeting.

viii. To issue final audit reports after approval in the MCM meeting.

### **3. Definition of 'Auditor':**

Auditor means 'a Central Excise officer entrusted with the responsibility of conducting an audit'.

#### **3.1. Role of the auditor:**

While conducting audit, the auditor is required to carry out his duties with utmost sincerity, integrity and diligence. The auditor has immense responsibility in detection of non-compliance, procedural irregularities and leakage of revenue due to deliberate action or ignorance on the part of the assessee/taxpayer. At the same time, the auditor keeps in view, the prevalent trade practices, the economic realities as also the industry and business environment in which the assessee/taxpayer operates. Therefore, the auditor takes a balanced and rational approach while conducting the audit. Besides, the auditor is expected to play a key role in promoting voluntary compliance by the assessee/taxpayers. During the course of the audit, if certain technical infractions, without any revenue implications, arising due to bona fide oversight or ignorance of the assessee/taxpayer, are noticed, the assessee/taxpayer is guided for immediate correction. Such cases are also mentioned in working papers. The auditor should also apprise the assessee/taxpayer of the provisions of the Central Excise Act, 1944 and Finance Act 1994 relating to applicability of interest and encourages him to take advantage of those provisions in order to avoid disputes and litigation. The auditor appraises the assessee/tax payer of the provisions of Section 11A (1) (b) [Section 11 AC (1) (c)] of the Central Excise Act, 1944/Section 73(3) (Section. 78(1)) of the Finance Act, 1994 and encourages the assessee/tax payer to make payment of the duty/tax dues before issue of show cause notice.

3.1.1 The audit process is transparent and all the findings should be intimated to the assessee/taxpayer in writing and an opportunity is given to the assessee/taxpayer to give his explanation before an objection is finalised and consequential action is initiated.

3.1.2 The auditor should take into account the explanation from the assessee/taxpayer regarding all points of dispute, before taking the final view. If necessary, the auditor should contact his supervising Assistant/Deputy Commissioner to ensure that the views taken by him are consistent with the law and the latest instructions.

3.1.3 An auditor is responsible for conduct of audit and endeavours to take a final view on all issues raised by him during that audit. The auditor documents all of his audit findings in the working papers so that a record of steps leading to an audit point is available. The working papers for each of the step of audit are filled in as soon as that step is completed.

#### **3.2. Dealing with the public:**

3.2.1 The objective of the Central Excise Department is to collect correct amount of duties/taxes levied under the Central Excise/Service Tax Law in a cost effective, responsive, fair and transparent manner and also to maintain public confidence in the system of tax collection. This is reflected in the auditor's conduct and attitude. The auditor is bear in mind that he is one of the

critical channels of communication between the department and the assessee/taxpayer after the liberalisation of procedural controls.

3.2.2 The auditor establishes and maintains a good professional relationship with the assessee/taxpayer. The auditor recognises the rights of the assessee/taxpayer, such as, the right to impartial, uniform and transparent application of law and the right to be treated with courtesy and consideration. The auditor explains that the tax compliant assesseees/taxpayers stand to gain from such an audit in as much as: -

- i. they will be better equipped to comply with the Laws and the relevant Procedures;
- ii. the preparation of prescribed returns and self-assessment of Central Excise duties and Service Tax will be focussed better, correct and complete;
- iii. the scrutiny of business accounts and returns submitted to various agencies, made in the course of audit will remove any deficiencies in their accounting and internal control systems;
- iv. disputes and proceedings against them would be substantially reduced or even eliminated

3.2.3 Confidentiality maintained in respect of sensitive and confidential information furnished to an auditor during the course of audit. All records submitted to the audit parties in an electronic or manual format, are used only for verification of levy of excise duty/service tax or for verification of the tax compliance. These are not used for any other purposes without the written consent of the assessee. The confidentiality is maintained to secure the trust and co-operation of the assessee/taxpayer

## **(ii) POWERS AND DUTIES OF OFFICERS AND EMPLOYEES**

The cadre wise powers and duties are listed below:

### **1. Commissioner of Central Excise, Audit- I**

The Commissioner is the Head of the Commissionerate. He/she has Executive powers of audit targeted month wise every year. The Commissionerate is subject to inspection by the CBEC, Chief Commissioner, Directorate of Inspection and Accountant General. The Commissioner is also responsible for the proper conduct of the Officers working in the Commissionerate by exercising the powers conferred with him/her.

### **2. Additional/Joint Commissioner of Central Excise:**

An Officer in the rank of Joint Commissioner of Central Excise is deployed in these Commissionerate, designated as Joint Commissioner (P & V). In addition, he/she supervises a has control over the following Sections that report to her/him.

- i. Planning and coordination section
- ii. Administration, Personnel and Vigilance section
- iii. Technical section
- iv. Risk Management and Quality Assurance section
- v. Circles

**(iii) PROCEDURE FOLLOWED IN THE DECISION MAKING PROCESS, INCLUDING CHANNELS OF SUPERVISION AND ACCOUNTABILITY:**

**DECISION MAKING PROCESS:**

A case/issue/matter is seen at the inward Tapal stage by an Officer not below the Rank of Superintendent of Central Excise. It is assigned to the concerned internal branch/Officer who takes up for examination and processing. The issue, facts, provisions of law with suggested solution are proposed after due process by the Superintendent of Central Excise / Administrative Officer assisted in the work by respective staff; the pros and cons are weighed by an in depth study of the relevant provisions of law including case laws. Detailed File Notes are drawn and put up to the concerned Officer for his decision/direction. In certain cases, where the issue involved is beyond the scope of the written Rules, Sections, like Policy matter or issue requiring amendment to law, the matter is brought to the notice of the Central Board of Excise and Customs, New Delhi through the Chief Commissioner of Central Excise for clarification / decision. All decisions taken are communicated to the concerned parties.

**CHANNELS OF SUPERVISION:**

The first Supervisory Officer is the Superintendent / Administrative Officer and the highest Supervisory Officer is Principal Commissioner. The overall Control / Supervisory power is vested with the Principal Commissioner. All the work done at the Commissionerate level is subject to inspection by the Assistant/ Deputy Commissioner, Joint Commissioner, Addl. Commissioner, Principal Commissioner, Chief Commissioner, CBEC, and Directorate of Inspection and Accountant General, as the case may be.

**ACCOUNTABILITY:**

All Officers from Group - D the lowest rank of sepoy to the highest rank of Commissioner is accountable for the responsibility entrusted to him/her.

**(iv) NORMS SET BY IT FOR THE DISCHARGE OF ITS FUNCTIONS**

Norms for Audit:

All units paying revenue of more than 1 Crore are audited once in a year. Other units are audited depending on the nature of the product, revenue, and availability of man power.



**(v) Rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions**

- a) Central Excise Act 1944
- b) Customs Act 1962
- c) Finance Act 1994(for Service Tax)
- d) CBEC Manual of Supplementary instructions on Central Excise and Customs.
- e) Circulars issued by the CBEC.
- f) Instructions issued by the CBEC.
- g) Notifications issued by the Ministry of Finance on Excise and Customs Matters.
- h) Record of registrations
- i) Record of revenue realized
- j) Record of show cause notices issued
- k) Record of audit objections raised

**(vi) A statement of the categories of documents that are held by it or under its control:**

- a) Records of inspection and audit
- b) Records of Vigilance matters
- c) Records of Receipts and Expenditure Accounts
- d) Records of Service Books
- e) Records of Establishment matters
- f) Records of Administration
- g) Records of Stores & Stationery
- h) Records of Welfare matters
- i) Records of Audits conducted and discrepancies noted

**(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the Public in relation to the formulations of its policy or implementation thereof:**

(See Next page)

F. No.296/07/2016-CX.9  
Govt. of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

New Delhi, the 25<sup>th</sup> April, 2016

**OFFICE MEMORANDUM**

Please find enclosed a press release issued by Central Board of Excise and Customs in respect to -- "*Litigation Management and Dispute Resolution*" for taking necessary action at your end.

Encls: As above

Sd-  
(Hemambika R. Priya)  
Commissioner Co-ord. [CBEC]  
Phone No. 011- 2309 2038

Sh. D.S. Malik,  
ADG (M&C)  
Ministry of Finance,  
North Block, New Delhi.

### PRESS NOTE

The Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India has taken several measures to manage litigation and reduce disputes. The prominent initiatives are given below:

#### Litigation Management:

- (1) The threshold limit below which appeals are not to be filed by the department in CESTAT (Tribunal) and High Courts have been raised to Rs 10 lakhs and Rs 15 lakhs respectively.
- (2) Withdrawal of all cases in High Court and CESTAT where there is a precedent Supreme Court decision and against which no review is contemplated by the department.
- (3) Chief Commissioners/Principal Commissioners have been directed to identify the cases fit for withdrawal amongst the cases pending in appeal before CESTAT and High Courts. In response field formations have identified 2051 and 5261 cases which are fit for withdrawal from High Court and CESTAT respectively as per the threshold monetary limits prescribed now and have already filed withdrawal applications in 980 and 2174 cases in High Courts and CESTAT respectively. Out of this the High Court has allowed withdrawal in 250 cases and CESTAT in 202 cases.

#### Dispute Resolution:

- 1) Pre Show Cause notice consultation with the assessee at the level of Pr. Commissioner/Commissioner has been made mandatory in all the cases where duty involved is above Rs. 50 Lakhs.
- 2) Detailed instructions have been issued to all field formations regarding the manner, in which a SCN is to be issued, personal hearings are to be granted and speaking adjudication orders to be issued. The Chief Commissioners have been directed to do sample verification of records of such proceedings from time to time.
- 3) Training/Workshops are being organized in zones to train officers to issue quality Show Cause Notices, judicious adjudication orders, advocacy, in order to minimise disputes and further litigation. This will assist ease of doing business.

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- (viii) Statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advise, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public.**

NIL

(ix) A directory of its officers and its employees:

S.I.NO	EMP CODE	Name Shri./Smt.	Desgn.
1		P.V.VISHNU MURTHY	Director(Cost)
1	3836	D RANJITH KUMAR	DEPUTY COMMISSIONER
1	6558	RAJEEV K	Asst.Commissioner
2	5985	RAJA J	Asst.Commissioner
3	6588	SUSAN VERGHEESE	Asst.Commissioner
4	5337	S ELANGO	Asst.Commissioner
1		PRABHAKARA SASTRY K	CAO
1	4169	AHILA A V	SUPDT
2	4214	BALAJI R	SUPDT
3	4325	GOPALAKRISHNAN L	SUPDT
4	5198	GUNASEKAR A	SUPDT
5	2647	JAYAKUMAR C	SUPDT
6	4362	JAYAPRAKASH C	SUPDT
7	2230	KALIAPPAN S	SUPDT
8	5717	KALYANASUNDARAM B	SUPDT
9	1178	KOTHANDARAMAN T M	SUPDT
10	1179	KRISHNA KUMAR R	SUPDT
11	5565	KUMAR V	SUPDT
12	1891	MADHAVAN R K	SUPDT
13	4460	MANIMEHALAI SELVAM	SUPDT
14	2678	MARGATHASELVAN M	SUPDT
15	4530	NARAYANAN K	SUPDT
16	5994	PRAKASH V	SUPDT
17	4600	RAGHU K	SUPDT
18	4610	RAJAKUMARI L	SUPDT
19	1224	RAJALAKSHMI V	SUPDT
20	1373	RAVI KUMAR M	SUPDT
21	2744	REMA K	SUPDT
22	1238	SARAVANAN M	SUPDT
23	3731	SASIKUMAR G	SUPDT
24	2746	SHANKAR H	SUPDT
25	5532	SHIVRUPAN S D	SUPDT

26	2017	SOUNDARARAJAN V	SUPDT
27	5567	SRINIVASA RAGHAVAN V	SUPDT
28	5973	SUDARSAN K	SUPDT
29	3584	TAMILALAGAN P	SUPDT
30	4823	THOTHATHRI N	SUPDT
31	5671	VENUGOPAL G	SUPDT
32	3704	JAYAKUMAR S	SUPDT
33	1366	SATHIANARAYANAN J	SUPDT
34	1271	THIAGARAJAN N	SUPDT
35	4182	G ANBARASU	SUPDT
36	4917	J AMSARAJAN	SUPDT
37	3830	RAVISELVAN T	SUPDT
38	2832	AARON M	SUPDT
39	4876	S SELVARAJU	SUPDT
40	2855	ABDUL KHADER MOHIDEEN	SUPDT
41	3131	R GEETHA	SUPDT
42	1393	R HEMALATHA	SUPDT
43	4886	VIJAYASHREE K	SUPDT
44	1302	HEMA R	AO
45	1323	MEGALA ANDAL P	AO
46	4185	ANNALAKSHMI	AO
47	4651	RUKMANI P	PS
48	NEW	ABHISHEK BHATI	Inspr.
49	7058	ANAND KUMAR PATHAK S	Inspr.
50	NEW	ASEEM MITTAL	Inspr.
51	2943	DEEPIKA LAZARUS	Inspr.
52	6713	GUNASEKARAN V	Inspr.
53	NEW	JAIN ARIHANTKUMAR SURESH KUMAR	Inspr.
54	7712	NARENDRA SINGH	Inspr.
55	NEW	PANKAJ TYAGI	Inspr.
56	NEW	PRANTIK NABH DAS	Inspr.
57	NEW	RAVI ARYA	Inspr.
58	NEW	RIKENDRA SINGH CHAHAR	Inspr.
59	7557	AMIT KUMAR	Inspr.
60	4119	SANDHYA SURESH	Inspr.
61	7051	SANTOSH KUMAR	Inspr.
62	4740	A R SHEIK MUHAMMAD	Inspr.
63	5571	SRINIVASAN R	Inspr.

64	NEW	SUSHANT MOHAN SAXENA	Inspr.
65	7802	SUSHANTA GIRI KUMAR	Inspr.
66	7559	VAIBHAV JAISWAL	Inspr.
67	7924	VIRENDER GAHLOT	Inspr.
68	7478	MANIKANDAN K	TA
69	NEW	SATHISH CHERLA	TA
70	NEW	GOWJITH SUBHASH J	TA
71	NEW	NITANT DAHIYA	TA
72	NEW	SURENDHAR J	TA
73	NEW	S KRISHNA REDDY CHINTALA	TA
74	1568	N.P. SHARMA	HEAD HAVALDAR
75	1533	MARIA SUSAI L	LDC

**(x) MONTHLY REMUNERATION RECEIVED BY EACH OF ITS OFFICERS AND EMPLOYEES, INCLUDING THE SYSTEM OF COMPENSATION AS PROVIDED IN ITS REGULATIONS:**

The Officers and the employees in The Office of Commissioner of Central Excise (Hqrs. Chennai) are being paid monthly Remuneration in their respective Level-scale of pay as mentioned below and the allowances as applicable.

Sl.No	Name of the Post	LEVEL	Scale of Pay
1	COMMISSIONER	14	144200-218200
2	ADDITIONAL COMMISSIONER	13	118500-214100
3	JOINT COMMISSIONER	12	78800 -209200
4	DEPUTY COMMISSIONER	11	67700 -208700
5	ASSISTANT COMMISSIONER	10	56100 -177500
6	SUPERINTENDENT OF CEx	8	47600-151100
7	ADMIN OFFICER/INSPECTOR OF CEx	7	44900-142400
8	EXECUTIVE ASSISTANT	6	35400 -112400
9	TAX ASSISTANT	4	25500-81100
10	LOWER DIVISION CLERK/HEAD HAVILDAR	2	19900-63200
11	HAVILDAR/MTS	1	18000-56900

(xii) The budget allocated to each of its agency, indicating the particulars of all plans

ANNEXURE - A

**CENTRAL EXCISE AUDIT-I COMMISSIONERATE**

( In Rupees )

Object Head	Fund allocation for FY 2017-18
Salaries	7,00,00,000/-
Overtime Allowance	25,000/-
Reward to Officers	0
Medical treatment	1,00,000/-
Domestic travel expenses	4,00,000/-
Office Expenses (General)	10,00,000/-
Office Expenses (Swachhata)	7,50,000/-
Office Expenses (Motor Vehicles)	22,20,000/-
Rent, Rates & Taxes	0
Publications	0
Other Administrative Expenses	75,000/-
Advertising & Publicity	30,000/-
Law charges	0
Secret Service Expenditure	0
Information Technology	5,00,000/-
Departmental Canteen (Salaries)	0
Minor Works (Office)	0
Grants-in-aid	0
Minor Works (Residential) (MH 2216)	0

  
 (K.V.V.G. DWARKAR)  
 ADDITIONAL COMMISSIONER (CCO)

8/19

(xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes:

There is no subsidy programme.

(xiii) Particulars of recipients of concessions, permits or authorizations granted by it:

There are no concessions, permits or authorizations available in generic sense of the term.

(xiv) Details in respect of the information, available to or held by it, reduced in an

**electronic form:**

1. Revenue collection from each manufacturer
2. List of manufacturing units/ Audited unit
5. List of employees.

**(xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use:**

1. One library is maintained.
2. Any information, in general, can be obtained from Public Relation Officer of the Commissionerate. In case of non-routine matters, the same can be obtained from the concerned Supervisory Officer not lower in the rank of Assistant Commissioner of Central Excise and/or the Principal Commissioner of Central Excise.

**(xvi) The names, designations and other particulars of the Public Information Officers:**

**Audit Hqr./circle** : Audit I

**Name of CPIO** : Shri. J Raja

**Designation** : Assistant Commissioner

**Contact No** : 9443495453

**E-mail id** : Raja.jagadesan@gmail.com

**Address** : OFFICE OF THE COMMISSIONER OF CENTRAL Excise

26/1, Mahatma Gandhi Road, Nungambakkam, Chennai -34