



**TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY PUBLISHED BY AUTHORITY**

No. 41]

CHENNAI, MONDAY, FEBRUARY 23, 2015
Maasi 11, Jaya, Thiruvalluvar Aandu-2046

Part II—Section 2

**Notifications or Orders of interest to a section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

EXEMPTION IN RESPECT OF TAX PAYABLE UNDER THE TAMIL NADU VALUE ADDED TAX ACT.

*[G.O.Ms. No.30, Commercial Taxes and Registration (B2), 23rd February 2015,
Maasi 11, Jaya, Thiruvalluvar Aandu, 2046.]*

No. II(2)/CTR/94(a-1)/2015.

In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act on the sale of goods produced during the course of training conducted by Tvl. Kshema Rehabilitation Training Centre, Chettupattu, Thiruvannamalai District, subject to the condition that no Input Tax Credit shall be allowed on the tax paid by them on their purchases.

2. The exemption hereby made shall be deemed to have come into force on the 1st April 2009 and shall be deemed to have remained in force upto and inclusive of the 31st March 2014.

No. II(2)/CTR/94(a-2)/2015.

*[G.O.Ms. No.31, Commercial Taxes and Registration (B1), 23rd February 2015,
Maasi 11, Jaya, Thiruvalluvar Aandu, 2046.]*

In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by the oil companies specified in Explanation III of the Second Schedule to the said Act on the sale of Naphtha to Thiruvalluvar Madras Fertilizers Limited, Manali, a Central Public Sector undertaking, and Thiruvalluvar Southern Petro Chemical Industries Corporation, Tuticorin, for production of Urea, subject to the condition that the said oil companies shall furnish a declaration duly filled in and signed by the purchasers, namely, Thiruvalluvar Madras Fertilizers Limited, Manali or Thiruvalluvar Southern Petro Chemical Industries Corporation, Tuticorin, as the case may be, in the format annexed herewith, alongwith the monthly return, to the assessing officers concerned.

2. The exemption hereby made shall come into force on and from the date of issue of this Notification and shall remain in force until further orders.

ANNEXURE
DECLARATION

To

(Name and address of the Oil Company)

.....

I/We.....hereby certify that Naphtha supplied by you under Purchase Order Number dated as detailed below has been purchased by us in connection with production of Urea by our unit situated in the State of Tamil Nadu.

<i>Bill Number and Date.</i>	<i>Description of goods purchased.</i>	<i>Value.</i>	<i>Purpose of purchase.</i>
(1)	(2)	(3)	(4)

for and on behalf of the Purchasing Company.

Signature and status of the person signing the declaration.

Seal:

Date:

S.K. PRABAKAR,
Principal Secretary to Government.