

COMMERCIAL TAXES DEPARTMENT

From Thiru. K. Phanindra Reddy, I.A.S., Additional Chief Secretary/ Commissioner of Commercial Taxes, Chepauk, Chennai-600 005.	To All the Territorial Joint Commissioners, Including LTU, Chennai). (w.e)
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Letter No.VA5/ DC-II/109979/1993, Dated 23.05.2022

Sir/Madam,

Sub.:	Waiver – Commercial Taxes Department – Waiver of Central Sales Tax arrears in respect of inter-State sale of electronic goods for the period from 15.05.1990 to 22.10.1992 – Supplementary Waiver Proposal – Government Orders issued – Communicated – Reg.	
Ref:	1.	G.O.Ms.No.44, Commercial Taxes and Registration (C1) Department, dated 12.05.2008.
	2.	Principal Secretary/ Commissioner of Commercial Taxes Letter No. Drafting Cell-II/109979/1993, dated 21.01.2015.
	3.	Government, Letter No.12825/C1/2016-4, Commercial Taxes and Registration Department, dated 28.02.2019.
	4.	Additional Chief Secretary/ Commissioner of Commercial Taxes, Letter No. Drafting Cell-II/109979/1993, dated 04.04.2019.
	5.	Joint Commissioner (CT), Chennai (South) Division, Letter No.5894/2020/B6, dated 18.02.2021.
	6.	G.O.Ms.No.77, Commercial Taxes and Registration (C1) Department, dated 13.05.2022.

In the reference 6th cited, Government have issued orders for waiver of an amount of Rs.73,95,364/- (Rupees seventy three lakhs ninety five thousand three hundred and sixty four only) being the amount payable by the four dealers from Chennai (South) Division under the Central Sales Tax Act, 1956 in respect of inter-State sale of electronic goods without 'C' form as indicated below for the period from 15.05.1990 to 22.10.1992.

Sl. No	Name of the dealer (Tvl.)	Assessment year	Amount to be waived (Rs)
1	Fortan Circuit Electronics (P) Ltd.,	1992-1993 (03.04.1992 to 22.10.1992)	5,20,313/-
2	Apcom Computer (P) Ltd.,	1992-1993 (01.04.1992 to 22.10.1992)	7,44,353/-

3	Ind Chem Electronics	1992-1993 (01.04.1992 to 22.10.1992)	60,90,680/-
4	Pulsor Electronics Ltd.,	1992-1993 (01.04.1992 to 22.10.1992)	40,018/-
Total			73,95,364/-

In this regard, the copy of the Government Order is sent herewith for necessary action. The receipt of the same shall be acknowledged at once. I also request you to expunge the above demands based on the Government Order and also from the monthly performance report while reporting for the month of May-2022 without fail.

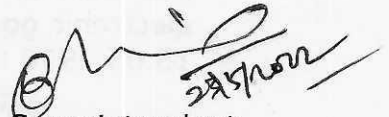
Enclosure: Copy of G.O. (D) No.77, CT & R (C1) Dept., dated 13.05.2022


Sd/- AB. Devendhira Poopathy,
for Additional Chief Secretary/
Commissioner of Commercial Taxes

Copy to:

1. The Joint Commissioner (CS), Nandanam, Chennai (with instructions to host the G.O. in website of the Department).
2. The Accountant General (A&E), Chennai- 600 018.
3. The Accountant General (Audit), Chennai- 600 018.
4. The Deputy Commissioners(ST), Zone X & VIII, Chennai.
5. The Assistant Commissioner (ST), Sholinganalur Assessment Circle.
6. The Assistant Commissioner (ST) Ambattur Assessment Circle.

//forwarded by order//


Superintendent


23-5-22

18 MAY 2022

75

எழிலகம், சென்னை-600 005.

**ABSTRACT**

Waiver – Commercial Taxes Department - Waiver of Central Sales Tax arrears in respect of inter-State sale of electronic goods for the period from 15.05.1990 to 22.10.1992 - Supplementary Waiver proposal - Orders - Issued.

Commercial Taxes and Registration (C1) Department

G.O.(Ms).No.77

Dated: 13.05.2022

சுபகிருது சித்திரை-30,

திருவள்ளூர் ஆண்டு 2053.

Read :

1. G.O.(Ms).No.44, Commercial Taxes and Registration (C1) Department, dated 12.05.2008.
2. From the Additional Chief Secretary / Commissioner of Commercial Taxes Letter No. Drafting Cell-II/109979/1993, dated 04.04.2019.

ORDER:

The Special Commissioner and Commissioner of Commercial Taxes issued circulars - vide L.Dis.43567/90, dated 15.05.1990 and Acts Cell-II/K.Dis.33733/90, dated 15.05.1990 clarifying that the sales of electronic goods in the course of inter-State trade with or without 'C' form attracted liability at 3%. However, it was revised in Acts Cell-III/89631/92, dated 22.10.1992 and clarified that the sales of electronic goods in the course of inter-State trade with or without 'C' form was liable to tax at 10%. Hence, the Joint Commissioners were instructed to send waiver proposal for the period from 15.05.1990 to 22.10.1992, wherever the dealers have not collected tax more than 3%. The proposals received from all the Joint Commissioners were compiled and sent by the Commissioner of Commercial Taxes to the Government and also placed before the Waiver Committee for its decision. The Waiver Committee accepted the proposal and recommended for waiver. Accordingly, in the Government Order first read above, the Government issued orders for waiver of an amount of Rs.9,25,42,826/- (Rupees nine crore twenty-five lakhs forty-two thousand eight hundred and twenty-six only) being the Central Sales Tax arrears in respect of inter-State sale of electronic goods without 'C' form during the period from 15.05.1990 to 22.10.1992.



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2. After the issue of the above Government Order, the Joint Commissioner (Commercial Taxes), Chennai (South) Division had sent supplementary waiver proposal in respect of the following four dealers for waiver of arrears of Central Sales Tax on the inter-State sales of electronic goods without "C" form for the period from 15.05.1990 to 22.10.1992, which were not included in the above Government Order:-

Sl. No.	Name of the dealer (Tvl.)	Assessment year	Amount to be waived (Rs)
1.	Fortan Circuit Electronics (P) Ltd.	1992-1993 (03.04.1992 to 22.10.1992)	5,20,313/-
2.	Apcom Computer (P) Ltd.	1992-1993 (01.04.1992 to 22.10.1992)	7,44,353/-
3.	Ind Chem Electronics	1992-1993 (01.04.1992 to 22.10.1992)	60,90,680/-
4.	Pulsor Electronics Ltd.	1992-1993 (01.04.1992 to 22.10.1992)	40,018/-
Total			73,95,364/-

Hence the Additional Chief Secretary/Commissioner of Commercial Taxes placed before the Waiver Committee the supplementary waiver proposal for an amount of Rs.73,95,364/- in respect of the abovesaid four dealers in Chennai (South) Division for waiver of arrears of Central Sales Tax on the inter-State sales of electronic goods for the period from 15.05.1990 to 22.10.1992, since the dealers had collected Central Sales Tax only at 3% on the inter-State sales of electronic goods without 'C' form during the above period and not included in the orders issued in the Government Order first read above.

3. The Waiver Committee has agreed to the proposal for supplementary waiver of Central Sales Tax on inter-State sale of electronic goods without "C" form during the period from 15.05.1990 to 22.10.1992.

4. The Government, after careful examination, have decided to accept the recommendation of the Waiver Committee. Accordingly, in exercise of the powers conferred under item 7 of Appendix 21 of Chapter XII of the Tamil Nadu Financial Code Volume-II, the Government waive an

amount of Rs.73,95,364/- (Rupees seventy-three lakhs ninety-five thousand three hundred and sixty-four only) being the amount payable by the four dealers from Chennai (South) Division under the Central Sales Tax Act, 1956 in respect of inter-State sale of electronic goods without 'C' Form as indicated below for the period from 15.05.1990 to 22.10.1992:-

Sl. No.	Name of the dealer (Tvl.)	Assessment year	Amount waived (Rs.)
1.	Fortan Circuit Electronics (P) Ltd.	1992-1993 (03.04.1992 to 22.10.1992)	5,20,313/-
2.	Apcom Computer (P) Ltd.	1992-1993 (01.04.1992 to 22.10.1992)	7,44,353/-
3.	Ind Chem Electronics	1992-1993 (01.04.1992 to 22.10.1992)	60,90,680/-
4.	Pulsor Electronics Ltd.	1992-1993 (01.04.1992 to 22.10.1992)	40,018/-
Total			73,95,364/-

5. This order issues with the concurrence of the Finance Department vide its U.O.No.22029/Resources-1/2022, dated 09.05.2022.

(BY Order of the Governor)

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

To
The Additional Chief Secretary/
Commissioner of Commercial Taxes, Chepauk, Chennai-5.
The Joint Commissioner (Administration),
Office of the Additional Chief Secretary/
Commissioner of Commercial Taxes, Chepauk, Chennai-5.
The Joint Commissioners(Commercial Taxes) concerned.
The Accountant General (Audit), Chennai-18.
The Accountant General (Accounts and Entitlements), Chennai-18.
(Through: The Additional Chief Secretary/
Commissioner of Commercial Taxes, Chennai-5).

Copy to:-

The Chief Minister's Office, Chennai – 9.
The Private Secretary to Secretary,
Commercial Taxes and Registration Department, Chennai-9.
The Private Secretary to Additional Chief Secretary, Finance Department,
Chennai-9.
The Private Secretary to Chief Secretary to Government, Chennai-9.
The Special Personal Assistant to Minister (Commercial Taxes and
Registration), Chennai – 9.
The Special Personal Assistant to Minister (Finance and Human Resources
Management), Chennai – 9.
The Special Personal Assistant to Minister (Public Works), Chennai – 9.
The Special Personal Assistant to Minister (Higher Education), Chennai – 9.
The Special Personal Assistant to Minister (Co-operation), Chennai – 9.
The Special Personal Assistant to Minister (Municipal Administration),
Chennai – 9.
The Special Personal Assistant to Minister (Water Resources), Chennai – 9.
The Finance (Revenue) Department, Chennai – 9.
The Finance (Resources-I) Department, Chennai – 9.
Copy to G.O.(Ms)No.44, Commercial Taxes and Registration(C1)Department,
dated 12.05.2008.
Stock file/Spare copy.

// Forwarded by Order //

[Handwritten Signature]
17.5.22
SECTION OFFICER
[Handwritten Initials]
17/05/22