



### **ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) - Sales Tax Exempted Diesel limit for Mechanized Boats and Country Boats fitted with Diesel Engine for use in fishing activities - Variations - Notification - Issued.

### **Commercial Taxes and Registration (B2) Department**

G.O. (Ms) No. 39

Dated: 06.02.2024

Thai 23, Sobakiruthu

Thiruvalluvar Aandu 2055

Read:

1. G.O. (Ms) No.141, Animal Husbandry, Dairying, Fisheries and Fishermen Welfare (FS-3) Department, dated 17.11.2023.

2. Remarks of the Commissioner of Commercial Taxes under single file system, dated 21.12.2023 .

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### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 6<sup>th</sup> February, 2024.

(By order of the Governor)

B.JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT

To

✓ The Commissioner of State Tax, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 6<sup>th</sup> February, 2024 and to send 50 copies to the Government and 100 copies to the Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Commissioner of State Tax, Chennai-5).

### **Copy to:-**

The Chief Minister's Office, Chennai-9.

The Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department, Chennai-9.

The Principal Secretary/Commissioner of Fisheries and Fishermen Welfare,  
Nandanam, Chennai-35.

The Finance Department, Chennai-9.

The Co-operation, Food and Consumer Protection Department, Chennai-9.

The Law Department, Chennai-9.

The Commercial Taxes and Registration (B2) Department, Chennai-9.  
(for paper placing)

The NIC, Chennai - 9. (to host the G.O. in the website [www.tn.gov.in](http://www.tn.gov.in))  
SF/SCs.

//Forwarded by order//

  
6/2/2024

SECTION OFFICER

5.9.9  
6/2/24

## **ANNEXURE**

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 30 read with section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following variations to the Commercial Taxes Department Notification No.II(1)/CT/71(b)/2004, dated the 29<sup>th</sup> October 2004, published at pages 1 and 2 of Part II-Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29<sup>th</sup> October 2004, as subsequently varied.

2. The variations hereby made shall come into force on the 6<sup>th</sup> day of February 2024.

### **VARIATIONS**

In the said Notification,-

- (1) (i) against the item "(1) Fishermen having mechanized boats", for the expression "Ninety Thousand Kilo Litres per annum", the expression "Eighty Five Thousand and Five Hundred Kilo Litres per annum " shall be substituted; and  
(ii) against the item "(2) Fishermen having country boats fitted with Diesel Engines", for the expression "Sixty Thousand and Eight Hundred Kilo Litres per annum", the expression "Fifty Seven Thousand and Two Hundred Kilo Litres per annum" shall be substituted;
- (2) in the 'Form of Declaration', in the tabular column,-
  - (i) under the heading "(I) For Mechanised Boats - category:", in the first column, for the expression "90,000 Kilo litres", the expression "85,500 Kilo litres" shall be substituted; and
  - (ii) under the heading "(II) For Country Boats fitted with Diesel Engine - category:", in the first column, for the expression "60,800 Kilo litres", the expression "57,200 Kilo litres" shall be substituted.

B.JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT

//True Copy//

*[Signature]*  
6/2/2024  
SECTION OFFICER

*[Signature]*  
06/02/24