

COMMERCIAL TAXES DEPARTMENT

From Dr. D. Jagannathan, I.A.S., Commissioner of Commercial Taxes, Chepauk, Chennai-600 005.	To All the Joint Commissioners (Territorial and Intelligence) (including LTU)
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Letter No.VA6/ LEG-03001/67/2023, Dated 31.01.2024

Sir/ Madam,

Sub.:	Rules - Tamil Nadu Value Added Tax Rules, 2007 - Amendment to rule 16-A - Notified - Government Orders issued - Communicated - Reg.	
Ref:	1.	Representation dated 20.12.2023 received from Tvl. Tamil Nadu Petroleum Dealers Association, Trichy-18.
	2.	Commissioner of Commercial Taxes Letter No.VA6 /LEG-03001/67/2023, dated 26.12.2023.
	3.	G.O. (Ms) No.18, CT & R (B1) Department dated 30.01.2024.

The copy of Government Order received in the reference 3rd cited, regarding amendment to rule 16-A of the TNVAT Rules 2007 is communicated herewith for necessary further action.

Enclosure: As above

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

Copy to:

1. All the Additional Commissioners,
O/o the Commissioner of Commercial Taxes,
Chepauk, Chennai-5.
2. The Additional Commissioner (System), Nandanam, Chennai (with a request to host the G.O. in the internet & intranet website of the Department as well to update the same in TNVAT Rules in the Department website).
3. Stock file/ spare

//forwarded by order//

31/1/24
Superintendent

31-1-24

அலுவலகம் (வணிகவாரிகள்)

2-6620509

31 JAN 2024

எழிலகம், சென்னை-600 005.



ABSTRACT

Rules – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to rule 16-A -
- Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.18

Dated:30.01.2024
Sobakiruthu, Thai 16
Thiruvalluvar Aandu 2055
Read:

From the Commissioner of Commercial Taxes Letter No.LEG-03001/67/2023-V and A-II-CCT-CTD, dated 26.12.2023.

ORDER:

The Notification appended to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30th January, 2024.

(By order of the Governor)

B.JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

To

The Commissioner of Commercial Taxes, 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 30th January, 2024 and to send 100 copies to Government and 500 copies to the Commissioner of Commercial Taxes, Chennai-5.)

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

Copy to:


The Law Department, Chennai-9.

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

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/By order//


30/01/2024
SECTION OFFICER
30/1/2024

APPENDIX.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:-


AMENDMENT.

In the said Rules, in rule 16-A, in sub-rule (1), after the proviso, the following proviso shall be added, namely:-

"Provided further that the audit report for the financial year 2022-2023 by a registered dealer having his principal place of business or additional place of business in the cyclone affected districts of Chennai, Tiruvallur, Chengalpattu and Kancheepuram and the flood affected districts of Tirunelveli, Thoothukudi, Kanniyakumari, Tenkasi, Ramanathapuram and Virudhunagar, shall be deemed to have been furnished within the time limit, if such report is furnished on or before the 31st January 2024."

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//


30/01/2024
SECTION OFFICER
30/1/2024