



## ABSTRACT

Waiver – Commercial Taxes Department - Waiver of difference of tax between 11% and 4% payable on the sale of cycle locks under the Tamil Nadu General Sales Tax Act, 1959 and Central Sales Tax Act, 1956 – Amendment – Notification - Issued.

### Commercial Taxes and Registration (D2) Department

G.O.(2D)No.6

6559

Dated: 20.02.2017

தூன்முகி, மாசி 8

திருவள்ளூர் ஆண்டு 2048

Read:

1. G.O(2D) No.104, Commercial Taxes and Registration (D2) Department, dated 14.7.2008
2. From the Commissioner of Commercial Taxes, Chennai-5 Letter No.DC-II/31192/2002, dated 21.3.2011.
3. From the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5 Letter No.Drafting Cell-II/31192/2002, dated 06.09.2016 and 18.10.2016

\*\*\*\*\*

### ORDER:

In the Government Order first read above, Government issued orders waiving the difference of tax between 11% and 4% payable on the sale of cycle locks for the period from 20.12.2000 to 17.08.2001 for a sum of Rs.13,46,342 under the Tamil Nadu General Sales Tax Act, 1959 and for a sum of Rs.51,803/- under the Central Sales Tax Act, 1956.

2. In the reference second read above, the then Commissioner of Commercial Taxes stated that in the said Government Order the period of waiver was mentioned as 'from 20.12.2000 to 17.08.2001' instead of 'from 01.04.1999 to 19.12.2000' and requested the Government to issue an erratum to the said Government Order. The Additional Chief Secretary/Commissioner of Commercial Taxes in his letters third read above has also insisted to issue erratum to the said Government Order.

...p.t.o.

3. The Government, after careful examination of the proposal of the Additional Chief Secretary/Commissioner of Commercial Taxes, have decided to issue the following amendment to the Government Order first read above and to amend the Notification issued therewith and order accordingly:-.

AMENDMENT

In G.O(2D) No.104, Commercial Taxes and Registration (D2) Department, dated 14.07.2008, for the expression "20.12.2000 to 17.8.2001", wherever occurs, the expression 01.04.1999 to 19.12.2000 shall be substituted.

4. The appended Notification shall be issued in the Tamil Nadu Government Gazette.

(By Order of the Governor)

Dr C. CHANDRAMOULI  
ADDITIONAL CHIEF SECRETARY (FAC)

To

✓ The Additional Chief Secretary/Commissioner of Commercial Taxes,  
Chennai-5

The Works Manager, Government Central Press, Chennai – 77  
(for publication of the notification in the next issue of the  
Tamil Nadu Government Gazette)

The Accountant General (A & E), Chennai-18

The Accountant General (Audit), Chennai-6

The Pay and Accounts Officer/Treasury Officer concerned  
(through the Additional Chief Secretary/Commissioner of Commercial Taxes,  
Chennai-5)

Copy to:

Law Department , Chennai – 9  
Stock file /Spare copies.

//Forwarded by Order//

  
SECTION OFFICER

28/2/13

APPENDIX.

NOTIFICATION.


In exercise of the powers conferred by section 31 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 amendment to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/29/2008, published at page 58 of Part II - Section 1 of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> July 2008:-

AMENDMENT.

In the said Notification, for the expression "20<sup>th</sup> December 2000 to 17<sup>th</sup> August 2001", the expression "1<sup>st</sup> April 1999 to 19<sup>th</sup> December 2000" shall be substituted.

Dr C. CHANDRAMOULI  
ADDITIONAL CHIEF SECRETARY (FAC)

// True copy //

  
SECTION OFFICER

A  
28/2/17