



ABSTRACT



Commercial Taxes Department – Waiver – Waiver of differential tax, surcharge, additional surcharge and penalty payable on the sale of HDPE woven fabrics payable by Tvl.Virgo Polymers (India) Limited, Chennai for the period from 01.03.1994 to 09.04.1994 under Tamil Nadu General Sales Tax Act, 1959 – Orders – Issued.

Commercial Taxes and Registration (D2) Department

G.O.(D) No.164

Dated: 11.04.2017

துன்முகி, பங்குனி 29

திருவள்ளூர் ஆண்டு 2048

Read:

11698

1. G.O.(2D) No.77, Commercial Taxes and Registration (D2) Department, dated 26.05.2008.
2. From the Principal Secretary/Commissioner of Commercial Taxes letter No. DCII/16820/2011, dated 14.10.2015.
3. Government letter No.13210/D2/2016-2, Commercial Taxes and Registration (D2) Department, dated 18.11.2016.
4. From the Additional Chief Secretary/Commissioner of Commercial Taxes letter No. DCII/16820/2011, dated 19.12.2016.

ORDER:

In the Government order first read above the Government issued orders for waiver of an amount of Rs.19,70,907/- being the tax, surcharge and additional tax payable on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 under the Tamil Nadu General Sales Tax Act, 1959 based on the recommendation of the waiver committee.

2. The Principal Secretary/Commissioner of Commercial Taxes in his letter second read above stated that the dealer Tvl. Virgo Polymers (India) Limited, Chennai had not collected any tax on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 under the Tamil Nadu General Sales Tax Act, 1959 and Central Sales Tax Act, 1956. Also the said dealer was not included in the Government order first read above. Therefore, in continuation of the said Government order, the Joint Commissioner (Commercial Taxes), Chennai (South) Division sent a report for waiver of tax on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 in respect of the said dealer.

3. Based on the report of the Joint Commissioner (Commercial Taxes), Chennai (South), the Principal Secretary/Commissioner of Commercial Taxes sent

proposal for waiver of tax components viz Tax, Surcharge, Additional Surcharge and Additional Sales Tax for an amount of Rs.1,59,232/- (Rupees One lakh fifty nine thousand two hundred and thirty two only) payable under the Tamil Nadu General Sales Tax Act, 1959 and Rs.13,40,760/- (Rupees Thirteen lakh forty thousand seven hundred and sixty only) payable under the Central Sales Tax Act, 1956 by Tvl. Virgo Polymers (India) Limited, Chennai on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 as follows and requested to issue orders.

Act	Assessment year	Tax	SC	ASC	AST	Total
TNGST Act, 1959	1994-95	Rs.85,303/-	Rs.12,795/-	Rs.4,265/-	Rs.56,869/-	Rs.1,59,232/-
CST Act, 1956	1993-94	Rs.5,36,712/-	-	-	-	Rs.5,36,712/-
	1994-95	Rs.8,04,048/-	-	-	-	Rs.8,04,048/-

88311

Tamil Nadu General Sales Tax Act, 1959 : **Rs. 1,59,232/-**
Central Sales Tax Act, 1956 : **Rs. 13,40,760/-**

4. In the Government letter third read above, the Additional Chief Secretary/Commissioner of Commercial Taxes was requested to place the above waiver proposal before the waiver committee constituted vide G.O.(D).No.428, Commercial Taxes and Registration (D2) Department, dated 25.08.2006 for its decision.

5. In the reference fourth read above the Additional Chief Secretary/Commissioner of Commercial Taxes has stated that the following waiver proposal has been placed before the waiver committee for its decision :-

"Considering the fact that the dealer had not collected any tax on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 under the Tamil Nadu General Sales Tax Act 1959 and Central Sales Tax Act, 1956, and not included in the earlier Government order the proposal for waiver of tax for an amount of Rs.1,59,232/- (Rupees one lakh fifty nine thousand two hundred and thirty two only) under the Tamil Nadu General Sales Tax Act, 1959 and Rs.13,40,760/- (Rupees Thirteen lakh forty thousand seven hundred and sixty only) under the Central Sales Tax Act, 1956 in respect of Tvl. Virgo Polymers (India) Limited, Chennai on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 is placed before the waiver committee."

The Waiver Committee has agreed to the above proposal. The Additional Chief Secretary/Commissioner of Commercial Taxes has therefore, requested the Government to issue waiver orders in this regard.

6. The Government after careful examination, have decided to accept the decision of the waiver committee and hereby waive an amount of Rs.14,99,992/- (Rupees Fourteen lakh ninety nine thousand nine hundred and ninety two only) being the tax, surcharge, additional surcharge and additional sales tax amounting to Rs.1,59,232/- (Rupees one lakh fifty nine thousand two hundred and thirty two only) payable under the Tamil Nadu General Sales Tax Act, 1959 and a sum of

185

Rs.13,40,760/- (Rupees Thirteen lakh forty thousand seven hundred and sixty only) payable under the Central Sales Tax Act, 1956 by Tvl. Virgo Polymers (India) Limited, Chennai on the sale of HDPE woven fabrics for the period from 01.03.1994 to 09.10.1994 under item 7 of Appendix.21 of Chapter – II of the Tamil Nadu Financial Code Volume – II.

7. This order issues with the concurrence of the Finance department vide its U.O.No.1419/Revenue/2017, dated 10.02.2017.

(By Order of the Governor)

Dr C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY (FAC)

To

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

The Joint Commissioner concerned, (through the Additional Chief Secretary/ Commissioner of Commercial Taxes, Chennai – 5)

The Principal Accountant General, Chennai – 8

Copy to:

The Finance (Revenue) Department, Chennai – 9

• Stock file/Spare copies.

//Forwarded by Order//


SECTION OFFICER 15.4.17

13/4/17