



ABSTRACT

Commercial Taxes Department – waiver of Sales Tax and Surcharge payable on the irrecoverable sale amount of mechanized fishing boats and nylon fishnets distributed to fishermen under the hire purchase scheme for the period from 1956 to 1974 - Orders – Issued.

Commercial Taxes and Registration (D2) Department

G.O.(D) No.294

20482

Dated: 30.06.2017

ஹேவிளம்பி, ஆனி 16

திருவள்ளூர் ஆண்டு 2048

Read:

1. From the Principal Secretary/Commissioner of Commercial Taxes letter No. Acts Cell-I/5776/2015, dated 29.04.2015.
2. Government letter No.5859/D2/2015-1, Commercial Taxes and Registration (D2) Department, dated 08.06.2015.
3. From the Additional Chief Secretary/Commissioner of Commercial Taxes letter No. Acts Cell-I/5776/2015, dated 29.07.2016.

ORDER:

In the reference first read above, the Principal Secretary/Commissioner of Commercial Taxes has stated that the Fisheries Department had constructed and delivered mechanized fishing boats at subsidized cost to the groups of fishermen from the year 1956 to 1973 under hire purchase scheme, by collecting the Sales Tax and Surcharge from the hirers only after the payment of the last installment of boat at the rates prevailing at that time. The Scheme was discontinued during the year 1974. Further, he has reported that in G.O.(Ms.) No.196, Animal Husbandry, Dairying and Fisheries (FS.VI) Department, dated 30.06.1993 Government issued orders for write off a sum of Rs.735.42 lakhs being the irrecoverable arrears of loan (Principal & Interest) from fishermen and Fishermen Co-operative Societies as on 30.09.1991, inclusive of Co-operative loans, to the tune of Rs.505.17 lakhs under the hire purchase scheme of distribution of mechanized fishing boats and nylon fishnets, wherein, the amount of Sales Tax and Surcharge had not been included. The Department of Fisheries therefore, requested to add the tax elements viz Sales tax and Surcharge on the value of the mechanized boats distributed to Fishermen in that period and write off along with the loan amount.

2. The Principal Secretary/Commissioner of Commercial Taxes after examination of the request of Director of Fisheries with relevant provisions of Tamil Nadu General Sales Tax Act, 1959, sent waiver proposal to the Government for remission of an amount of Rs.25,16,839/- being the Sales Tax and Surcharge due to the Commercial Taxes

[p.t.o]

Department, but not collected on the irrecoverable sale amount of mechanized fishing boats and nylon fishnets distributed to fishermen under the hire purchase scheme during the period from 1956 to 1974.

3. In the Government letter second read above the Principal 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.

4. In the reference third read above, the Additional Chief Secretary/Commissioner of Commercial Taxes has stated that the waiver proposal has been placed before the Waiver Committee for its decision. As the "Waiver Committee", has agreed to the above proposal, the Additional Chief Secretary/Commissioner of Commercial Taxes has requested the Government to issue waiver orders in this regard.

5. The Government after careful examination have decided to accept the decision of the "Waiver Committee", and to issue orders for waiver of an amount of Rs.25,16,839/- (Rupees Twenty five lakhs sixteen thousand eight hundred and thirty nine only) being Sales Tax and Surcharge due to the Commercial Taxes Department, but not collected on the irrecoverable sale amount of mechanized fishing boats and nylon fishnets distributed to fisherman under the hire purchase scheme during the period 1956-1974, under item 7 of Appendix 21 of the Tamil Nadu Financial Code Volume – II.

6. This order issues with the concurrence of Finance Department vide its U.O.No.49380/Finance (Resources-I)/2016, dated 11.05.2017.

(By Order of the Governor)

Dr C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (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

6/7/17