



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 - Exemption from payment of purchase tax by the sugar mills in Tamil Nadu on sugarcane crushed to yield sugar held as closing stock as on 1.11.2014, excluding the sugar imported as refined sugar or obtained from imported raw sugar and sugar purchased or transferred from other States/Union Territories - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms).No.40

Dated:15.5.2017

Vaigasi 01,
Thiruvalluvar Aandu, 2048

Read:

From the Principal Secretary/Commissioner of Commercial Taxes. Letter No.Acts Cell-VI/22001/2014, dated 9.7.2015 and Remarks under single file system dated 18.1.2016.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 15th May, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

✓The Additional Chief Secretary/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 15th May, 2017 and to send 50 copies to the Government and 100 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

p.t.o.

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

Copy to:

The Chief Minister's Office, Chennai - 9.
The Industries Department, Chennai - 9.
The Public (Spl-A) Department, Chennai - 9.
The Public (S.C.) Department, Chennai - 9.
The Finance Department, Chennai - 9.
The Law Department, Chennai - 9.
The Accountant General (Accounts and Entitlements),
Chennai-18 (By name).
The Accountant General (Audit-I) / (Audit-II), Tamil Nadu
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
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//

d. d. d. d.
15/5/2017
SECTION OFFICER
15/5/2017

p.t.o.

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ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable at the point of last purchase in the State under Serial Number 12 of the Second Schedule to the said Act on the quantity of sugarcane crushed to yield the stock of sugar held as on 1.11.2014, determined on the basis of sugar recovery ratio, excluding the sugar imported as refined sugar or obtained from imported raw sugar and sugar purchased or transferred from other States/Union Territories, by the sugar mills appended to this notification, subject to the condition that the assessing authorities concerned shall duly assess the purchase tax liability at the point of last purchase of sugarcane in the State in respect of the said sugar mills before giving effect to this exemption.

2. This Notification shall come into force on the 15th day of May 2017.

p.t.o.

APPENDIX.

<u>Serial Number</u>	<u>Commercial Taxes Division</u>	<u>Name of the sugar mills</u>	<u>Quantity of sugar stock as on 1.11.2014 (in quintals)</u>
(1)	(2)	(3)	(4)
1.	Chennai (South)	Tiruttani Co-operative Sugar Mills Ltd., Thiruvalangadu	3198.00
2.		Padmaadevi Sugars Ltd., Palayaseevaram	330.00
3.		Madurantakam Co-operative Sugar Mills Ltd., Madurantakam	1582.00
4.	Coimbatore	Bannariamman Sugar Mills, Sathyamangalam	600294.00
5.		Sakthi Sugar, Appakudal	1480.00
6.		Ponni Sugars, Pallipalayam	161193.00
7.		Sakthi Sugar, Modakurichi	302.00
8.		Amaravathi Co-operative Sugars, Krishnapuram	5034.00
9.	Trichy	Perambalur Sugars Mills Ltd., Eraiyur	7457.00
10.		Dhanalakshmi Srinivasan Sugars (Pvt.) Ltd., Udumium	185232.50
11.		Kothari Sugars and Chemicals Ltd., Kattur	20374.00
12.		Kothari Sugars and Chemicals Ltd., Sathamangalam	41633.50
13.		Arignar Anna Sugars, Kurungulam	14978.00
14.		Arooran Sugars, Thirumandangudi	186716.00
15.		Shri Ambika Sugars Ltd., Thugili	284235.00
16.		Nadippisai Pulavar K.R.Ramasamy Co-operative Sugars Mills Ltd., Thalainayar	17172.00
17.		EID Parry India Ltd., Pugalur	224869.20
18.		EID Parry India Ltd., Aranthangi	281243.00
19.		EID Parry India Ltd., Pettavaithalai	0.00

