



M.
A.D.C.(PR)

ABSTRACT

Commercial Taxes Department – Waiver –Waiver of Additional Sales Tax and Penalty payable by Tvl.Tamil Nadu Handloom Weavers' Co-operative Society Limited (Co-optex) for the assessment years 1984-85 to 1995-96 under the Tamil Nadu General Sales Tax Act, 1959 – Orders – Issued.

Commercial Taxes and Registration (D2)Department

G.O.(Ms) No.46

17382

Dated: 08.06.2017

ஹேவிளம்பி, வைகாசி – 25

திருவள்ளூர் ஆண்டு 2048.

Read:

1. Tvl. Tamil Nadu Handloom Weavers' Co-operative Society Ltd. representation dated 6.2.2002.
2. From the Principal Secretary/ Commissioner of Commercial Taxes Letter No. Drafting Cell-II/47233/2000, dated 9.3.2015
3. Government letter No.3445/D2/15-1, Commercial Taxes and Registration (D2) Department, dated 17.4.2015
4. From the Additional Chief Secretary/ Commissioner of Commercial Taxes letter No.Drafting Cell-II/47233/2000, dated 29.07.2016.

ORDER:

In the reference first read above, Tvl.Co-optex, have stated that, the assessing authority charged tax on the exempted turnover of yarn supplied to its members and imposed penalty for the assessment years 1984-85 to 1995-96 and requested to waive the same on the ground that the consequential penalty and interest will certainly have a serious implication on the very existence of Co-optex. Accordingly, the Principal Commissioner and Commissioner of Commercial Taxes in his letter second read above sent proposal to the Government for waiver of Additional Sales Tax and penalty for a sum of Rs.1,47,82,437/-.

2. 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.

3. Inasmuch as Tvl. Tamil Nadu Handloom Weavers Co-operative Society Limited are rendering very useful and socially relevant service to certain weaker sections and based on the report of the Assessing Authority, the Additional Chief Secretary/Commissioner of Commercial Taxes has placed a revised proposal for waiver of Additional Sales Tax of Rs.62,65,703/- and Penalty of Rs.88,73,196/- amounting to Rs.1,51,38,899/- payable by Tvl. Co-optex for the assessment years 1984-85 to 1995-96 before the "Waiver Committee" for its decision.

4. As the "Waiver Committee", has agreed to the above proposal., the Additional Chief Secretary/Commissioner of Commercial Taxes has requested the Government in reference fourth read above to issue waiver orders in this regard.

5. The Government after careful examination, have decided to accept the decision of the "Waiver Committee", and hereby waive a sum of Rs.1,51,38,899/- (Rupees One crore fifty one lakh thirty eight thousand eight hundred and ninety nine only) being the Additional Sales Tax of Rs.62,65,703/- and Penalty of Rs.88,73,196/- payable by Tvl. Tamil Nadu Handloom Weavers' Co-operative Society Limited (Co-optex) under the Tamil Nadu General Sales Tax Act, 1959 for the assessment years 1984-1985 to 1995-1996 under item 7 of Appendix 21 of the Tamil Nadu Financial Code Volume – II.

6. This order issues with the concurrence of the Finance department vide its U.O.No.51641/Revenue/2017, dated 24.10.2016.

(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 Chief Minister's office, Chennai-9

The Public (SC) Department, Chennai-9

The Commercial Taxes Officer, Egmore Assessment circle, Chennai.


The Chairman, Tvl. Tamil Nadu Handloom Weavers' Co-operative Society Limited (Co-optex), Chennai-8

The Director of Handlooms and Textiles, Chennai-104.

The Finance (Revenue) Department, Chennai – 9.

Stock file/Spare copies.

//Forwarded by Order//


SECTION OFFICER
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9/6/17