



### **ABSTRACT**

Tax – Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) - Enhancement of Sales Tax exempted Diesel limit from 75,000 Kilo Litres to 90,000 Kilo Litres for Mechanized Boats and from 54,720 Kilo Litres to 60,800 Kilo Litres for Country Boats fitted with Diesel Engine for use in fishing activities - Variations - Notification - Issued.

### **Commercial Taxes and Registration (B2) Department**

G.O.(Ms) No.85

**21816**

Dated: 20.7.2017

Aadi-4,

Thiruvalluvar Aandu, 2048

Read:

1. Remarks of the Additional Chief Secretary/Commissioner of Commercial Taxes under single file system dated 22.5.2017 .
2. G.O. (3D) No.5, Animal Husbandry, Dairying and Fisheries (FS-3) Department, dated 28.6.2017.

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### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 20<sup>th</sup> July, 2017.

**(BY ORDER OF THE GOVERNOR)**

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

To

✓ The Additional Chief Secretary/Commissioner of State Tax,  
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 20<sup>th</sup> July, 2017 and to send 50 copies to the Government and 100 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

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

**Copy to:-**

The Chief Minister's Office, Chennai-9.  
The Animal Husbandry, Dairying and Fisheries Department, Chennai-9.  
The Finance Department, Chennai-9.  
The Cooperation, Food and Consumer Protection, Chennai-9.  
The Law Department, Chennai-9.  
The Director of Fisheries, Chennai-6.  
The Commercial Taxes and Registration (B2) Department, Chennai-9.  
(for paper placing)  
The NIC, Chennai - 9. (to host the G.O. in the website [www.tn.gov.in](http://www.tn.gov.in))  
SF/SCs.

**//Forwarded/ By Order//**

*S. Sibi*  
*20/11/11*

**SECTION OFFICER**

*S*  
*20/11/11*

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**ANNEXURE**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 30 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 variations to the Commercial Taxes Department Notification No.II(1)/CT/71(b)/2004, dated the 29<sup>th</sup> October 2004, published at pages 1 and 2 of Part II - Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29<sup>th</sup> October 2004, as subsequently varied:-

2. The variations hereby made shall come into force on the 20<sup>th</sup> day of July, 2017.

**VARIATIONS**

In the said Notification,-

- (1) (i) against the item "(1) Fishermen having mechanized boats", for the expression "Seventy Five Thousand Kilo Litres per annum", the expression "Ninety Thousand Kilo Litres per annum" shall be substituted; and  
(ii) against the item "(2) Fishermen having country boats fitted with Diesel Engines", for the expression "Fifty Four Thousand Seven Hundred and Twenty Kilo Litres per annum", the expression "Sixty Thousand and Eight Hundred Kilo Litres per annum" shall be substituted;
- (2) in the Form of Declaration, in the tabular column,-
  - (i) under the heading "(I) For Mechanised Boats - category:", in the first column, for the expression "75,000 Kilo Litres", the expression "90,000 Kilo Litres" shall be substituted; and
  - (ii) under the heading "(II) For Country Boats fitted with Diesel Engine - category:", in the first column, for the expression "54,720 Kilo Litres", the expression "60,800 Kilo Litres" shall be substituted.

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

//True Copy//

*S. Sridhar*  
29/7/2017  
**SECTION OFFICER**