



ABSTRACT

RULES - Tamil Nadu Value Added Tax Rules, 2007 - Amendment to sub-rule (7) of rule 12-A of the Tamil Nadu Value Added Tax Rules, 2007 - Notified.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms) No.101

Dated: 11.7.2016

Aani-27,

Thiruvalluvar Aandu, 2047

Read:

1. Remarks of the Principal Secretary/Commissioner of Commercial Taxes under single file No.Drafting Cell-I/17415/2014, dated 19.11.2015.
2. Remarks of the Principal Secretary/Commissioner of Commercial Taxes under single file No.Drafting Cell-I/3659/2016, dated 2.3.2016 and 25.4.2016.

ORDER:

The Notification annexed to this Order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11th July 2016.

(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 11th July 2016 and to send 50 copies to the Government and 100 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

/2/

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

Copy to:

The Special PA to Minister (Commercial Taxes and Registration),
Chennai-9.
The P.S. to Additional Chief Secretary to Government (FAC),
Commercial Taxes and Registration 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 Tamil Nadu Legislative Assembly Secretariat, Chennai-9.
The Law Department, Chennai-9.
The Commercial Taxes and Registration (B2) Department, Chennai-9.
(for paper placing)
NIC, Chennai-9. (to host the G.O. in www.tn.gov.in)
SF/SCs.

//Forwarded/By Order//

S. Srinivasan
11/7/2016

SECTION OFFICER

S.S.
11/7/16

p.t.o.

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendment hereby made shall come into force on the 11th July 2016.

AMENDMENT.

In the said Rules, in rule 12-A, for sub-rule (7), the following sub-rule shall be substituted, namely:-

"(7) Where an application is admitted under sub-rule (3), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority itself, within a period of one hundred and eighty days from the date of admission of the application, pass such order as it may deem fit on the question specified in the application, after giving a reasonable opportunity to the applicant of being heard, if it so desire. The Authority shall send a copy of the order to the applicant and to the assessing or registering authority concerned."

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

/True Copy/

d. chandramouli
11/7/2016

SECTION OFFICER

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11/7/16