



Computer Control



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 - Exemption from payment of Value Added Tax on the sale of medicines, injections, surgical items, laboratory items, medical equipments and X-ray films to Tvl. Swami Sivananda Centenary Charitable Hospital, Pattamadai, Tirunelveli District - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms) No.105

Dated: 20.7.2016

Aadi-05,

Thiruvalluvar Aandu, 2047

19844

Read:

1. G.O.(Ms) No.58, Commercial Taxes and Registration (B2) Department, dated 4.5.2010.
2. Representations from Swami Sivananda Centenary Charitable Hospital, Pattamadai, Tirunelveli District, dated 2.2.2015, 20.3.2015 and 12.6.2015.
3. From the Principal Secretary/Commissioner of Commercial Taxes Letters No. Acts Cell-V/4318/2015, dated 26.8.2015, 28.9.2015, 3.11.2015 and Note dated 8.7.2015

ORDER:

The Notification annexed to this Order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 20th 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.

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M. S. S.

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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 20th July 2016 and to send 50 copies to the
Government and 100 copies to the Additional Chief
Secretary/Commissioner of Commercial Taxes, Chennai-5.)

Tvl.Swami Sivananda Centenary Charitable Hospital,
Pattamadai 627 453, Tirunelveli District.

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

Copy to:

The Special PA to Minister (Commercial Taxes), Chennai-9.

The Finance Department, Chennai-9.

The Law Department, Chennai-9.

The Accountant General (Accounts and Entitlements),
Chennai-18/35. (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/SCs.

//Forwarded/By Order//

S. Sridhar
20/7/2016
SECTION OFFICER

Ss
20/7/16

p.t.o.

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 tax payable under the said Act by any dealer on the sale of the following goods to Thiruvallargal Swami Sivananda Centenary Charitable Hospital, Pattamadai, Tirunelveli District, subject to the conditions that, -

- (i) the seller shall furnish a declaration duly filled in and signed by the said hospital in the format appended below along with the monthly return to the assessing authority;
- (ii) the goods purchased shall be for the bonafide use of running Thiruvallargal Swami Sivananda Centenary Charitable Hospital, Pattamadai, Tirunelveli District; and
- (iii) the hospital shall not charge more than the cost of acquisition of the following products, and it should not be a source of profit:-
 - (i) Medicines;
 - (ii) Injections;
 - (iii) Surgical items;
 - (iv) Laboratory items;
 - (v) Medical equipments; and
 - (vi) X-ray films.

2. The Notification shall be deemed to have come into force on the 1st April 2015 and shall remain in force upto and inclusive of the 31st March 2020.

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APPENDIX.

DECLARATION.

1. Name and complete address of the dealer.
2. Tax Payer Identification Number (TIN) of the dealer.

Certified that the following goods have been purchased by us from the abovesaid dealer for the bonafide use of Thiruvallargal Swami Sivananda Centenary Charitable Hospital, Pattamadai, Tirunelveli District.

<u>Sl. No.</u> (1)	<u>Description of goods</u> (2)	<u>Bill No. and date</u> (3)	<u>Value of goods</u> (4)

for and on behalf of Tvl. Swami Sivananda Centenary Charitable Hospital, Pattamadai, Tirunelveli District.

Signature and status of the person signing the declaration.

Seal

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

//True Copy//

Dr. Chandramouli
29/11/2016

SECTION OFFICER

Dr.