



ABSTRACT

Tax - Tamil Nadu Value Added Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 13 of 2015) – Appointment of date for commencement of the said Act and related Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms) No.15

Dated:29.01.2016

Thai-15

Thiruvalluvar Aandu, 2047

Read:

Remarks of the Principal Secretary/Commissioner of Commercial Taxes under single file Ref:Drafting Cell-I/17415/2014, dated 27.1.2015.

ORDER:

The Notifications appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th January 2016.

(BY ORDER OF THE GOVERNOR)

**MD. NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

To
✓ The Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette dated 29.01.2016 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

/2/

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

Copy to:-

The Special PA to Minister (Commercial Taxes and Registration), Chennai-9.
The P.S. to Principal 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 Law Department, Chennai-9.
The Director of Information and Public Relations (Press Release) 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. Sridhar
29/11/2016

SECTION OFFICER

p.t.o.

APPENDIX.

NOTIFICATION-I.

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 13 of 2015), the Governor of Tamil Nadu hereby appoints the 29th day of January 2016 as the date on which the said Act shall come into force.

NOTIFICATION-II.

In exercise of the powers conferred by sub-section (1) of section 79-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, application for refund of excess tax paid or input tax credit at the excess or related to export of goods outside the country, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, input tax credit claim, availment or reversal, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act 32 of 2006 and the rules made thereunder.

2. The Notification shall come into force on the 29th day of January 2016.

NOTIFICATION-III.

Under section 67-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods for the purposes of the said section:-

- (a) Refrigerators, air-conditioners, air-coolers and water-coolers;
- (b) Alcoholic Liquors of all kinds for human consumption falling under the Second Schedule to the Act;
- (c) All kinds of non-ferrous scraps;
- (d) All types of plastic granules, plastic raw materials including master batches, and scraps and all kinds of plastic products;
- (e) Tobacco products falling under the Second Schedule to the Act;
- (f) Cement, including white cement and their substitutes and concrete mixture;

- (g) Granite blocks, ceramic tiles, and marbles of all kinds;
- (h) Electrical goods of all kinds;
- (i) Iron and Steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), including scrap, stainless steel sheets, iron and steel products;
- (j) Cellular Telephone (Mobile Phone) including smart phones and its accessories;
- (k) Oil seeds as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
- (l) Raw Rubber of all grades and qualities;
- (m) Sanitary equipments and fittings of every description;
- (n) Timber, plywood and wood based products;
- (o) Vegetable oils including refined vegetable oils; and
- (p) Cotton and Readymade garments.

2. The Notification shall come into force on the 29th day of January 2016.

NOTIFICATION-IV.

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) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/58(h-14)/2006 published at pages 8 and 9 of Part II-Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 30th December, 2006, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by any dealer on the sale of goods made by such dealer to a registered dealer for the purpose of setting up, operation and maintenance of a unit located in a Special Economic Zone in the State of Tamil Nadu as notified by the Government of India, or for development, operation and maintenance of a Special Economic Zone by the developer of the Special Economic Zone, if such registered dealer is authorized to establish such units or such other establishments within the Special Economic Zone or to develop, operate and maintain such Special Economic Zone by the Authority specified by the Government of India, subject to the following conditions, namely:-

- (a) the dealer obtains and furnishes a Certificate in the format appended below; and
- (b) the goods purchased are used only for the aforesaid purposes.

APPENDIX.
CERTIFICATE.

Name and address of the purchasing dealer with Taxpayer Identification Number and Central Sales Tax Number	
Name and address of the selling dealer with Taxpayer Identification Number and Central Sales Tax Number	

(i) Certified that the goods listed below were purchased by us for the purpose of setting up or development, operation, and maintenance of Special Economic Zone,/of our unit located in Special Economic Zone,

(ii) Certified that we are authorized to set up or develop, operate, and maintain Special Economic Zone by the Authority specified by the Government of India.

(iii) For this purpose, the goods listed below were purchased during the year from 01.04.20..... to 31.03.20.....

<u>Serial Number</u> (1)	<u>Invoice Number and Date</u> (2)	<u>Description of goods</u> (3)	<u>Quantity of goods</u> (4)	<u>Value of goods (Rs.)</u> (5)
Total				

Signature
Name
Status
Place
Date
Seal of the firm or Unit

2. The Notification shall come into force on the 29th day of January 2016.

MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

/True Copy/

S. D. D. D.
29/1/2016
SECTION OFFICER