



ABSTRACT

RULES – The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990 – Amendment to certain Rules and Forms under the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990 – Notified.

COMMERCIAL TAXES AND REGISTRATION (C2) DEPARTMENT

G.O.(Ms) No.19

Dated:29.01.2016

Thai-15

Thiruvalluvar Aandu, 2047

Read:

From the Principal Secretary/Commissioner of Commercial Taxes Letters No.Drafting Cell-I/7814/2015, dated 16.3.2015 and 27.3.2015 and Remarks under single file system dated 4.9.2015.

ORDER:

The Notification appended to this Order will be published in an 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 Notification 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 Commercial Taxes and Registration (C2) 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. S. S.
21/1/2016
SECTION OFFICER

p.t.o.

APPENDIX.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990:-

AMENDMENTS.

In the said Rules,-

1. for rule 3, the following rule shall be substituted, namely:-

"3. Submission of returns.- (1) The returns required to be furnished under section 7 by an importer shall be in Form I and shall be furnished only by online mode through the website of the Commercial Taxes Department. An importer, who is a dealer in motor vehicles and liable to pay tax under the Tamil Nadu Value Added Tax Act, 2006, shall furnish the returns to the assessing authority within whose jurisdiction the place of his business is situated and an importer, other than the aforesaid dealer, shall furnish the returns to the assessing authority within whose jurisdiction his place of residence is situated.

(2) An importer, who is a dealer in motor vehicles and liable to pay tax under the Tamil Nadu Value Added Tax Act, 2006, shall furnish the return for each month within the time limit prescribed in sub-rule (8) of rule 7 of the Tamil Nadu Value Added Tax Rules, 2007.

(3) An importer, other than the dealer specified in sub-rule (2), shall furnish the return only for the quarter in which an entry of motor vehicle into a local area is effected by him, on or before the last day of the month immediately succeeding that quarter.";

2. for rule 4, the following rule shall be substituted, namely:-

"4. Payment of tax and penalty and method of payment.- (1) Every importer required to furnish return under rule 3 shall, on or before the date prescribed for furnishing such return, make payment of the tax due and payable according to such return and penalty, if any, payable by him under section 15 into the Government Treasury either through the website of the Commercial Taxes Department, using online net banking facility or through online linked offline payment facility of such Banks authorised by the Government, for this purpose.

(2) The tax or penalty payable otherwise than according to the electronic return or that which is not paid with such return shall be paid into the Government Treasury in the same manner as prescribed in sub-rule (1).

(3) Every payment of tax or penalty or both under sub-rule (1) or sub-rule (2) shall be deemed to have been received by the Government Treasury only when the authorised bank electronically acknowledges the receipt of such payment to the website of the Commercial Taxes Department.”;

3. for rule 13, the following rule shall be substituted, namely:-

“13. Appeals and Revision.- Every appeal under sub-section (1) of section 13 shall be in Form XI and every second appeal under sub-section (2) of that section and every revision petition under section 14 shall be in Form XI-A. Every such appeals and revision petition shall be filed through the website of the Commercial Taxes Department by online mode and they shall be accompanied by either the order in original, against which it is made, or a duly authenticated copy thereof.”;

4. for rule 16, the following rule shall be substituted, namely:-

“16. Supply of copy of order to the appellant or revision petitioner and to the assessing authority concerned.- A copy of the order passed in appeal, second appeal or revision shall be furnished to the appellants or the revision petitioner, free of cost, either directly through any of the electronic modes or by uploading it in their registered login in the dealers’ portal of the Commercial Taxes Department website. A copy of said order shall also be uploaded in the login portal of the assessing authority or the appellate authority whose order forms the subject of the appeals or revision petition.”;

5. after rule 17, the following rule shall be added, namely:-

“18. Digital Signature.- (1) Any returns, applications, appeals or revision and the connected documents under rules 3 and 13 shall be submitted only by online mode through the website of the Commercial Taxes Department and shall be duly signed using the digital signature certificate of the importer or the person authorised by him in this regard.

(2) If the importer or the authorised person does not possess a digital signature certificate, a hard copy of the returns, applications, appeals or revision and the connected documents furnished by online mode shall be duly signed manually by the importer or the person authorised by him and they shall be submitted within the prescribed period for filing of such returns, appeals, revision, etc., to the respective authorities.

(3) All notices as well as orders of assessment under section 8 and reassessment under section 9 and the order of appeal under section 13 and order of revision under section 14 and notice or order of penalty under section 15 of the said Act which are required to be served on the importer of the vehicle under the said Act, shall be duly signed using the digital signature

certificate of the authority concerned and communicated to such importer by electronic mail.”;

6. for Form-I, the following Form shall be substituted, namely:-

“Form I

(See rule 3)

Returns

Part A - Basic Details

TIN		Assessment Circle	
Name of the Importer			
For the Month Ending		Financial Year	

Part B - Other Details

1. Details of Motor Vehicle brought into the local area during the period:

Type of Vehicle	Model	Chassis No.	Purchase Value (Rs.)
Total			

2. Tax Rate:

3. Tax Payable:

4. Penalty, if any, payable under section 15:

5. Total Amount Payable [3+4]:

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Name of Person	Place	Seal and Signature
Designation	Date	

.”; and

7. for Form XI, the following Forms shall be substituted, namely:-

Form XI

(See rule 13)

Appeal

TIN:

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To

1.	Name of the Appellant(s)				
2.	Address of the Appellant				
3.	Proceedings Number and date of Appellate Authority against which the appeal is filed				
4.	Date of receipt of the Assessment order				
5.	Name and designation of the Assessing Authority who passed the order				
6.	Period of Assessment				
7.	Address to which notice may be sent to the Appellant(s)				
8.	Relief claimed in this appeal				
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax Amount disputed (Rs.)	Penalty
i	Purchase Value (Turnover) disputed				
ii	Rate of tax disputed				
iii	Concession / Exemption disallowed				
iv	Penalty disputed				
v	Any other dispute				
9.	Details of payment of admitted and disputed tax including penalty		Tax (Rs.)		Penalty (Rs.)
	a. Amount paid before assessment				
	b. Amount paid after assessment				
10.	Grounds of Appeal				
i					
ii					
iii					
iv					
v					

DECLARATION.

1. The appellant(name of the appellant) does hereby declare that what is stated herein is true to the best of his knowledge and belief.
2. The appellant does hereby declare that he has furnished return of tax payable by him to the Assessing Authority under section 7 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990) and has complied with all the terms of the notice served on him by the Assessing Authority.

Place	Signature
Date	Name and Status

(The appeal petition is to be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.)

/7/

Form XI-A

(See rule 13)

Second Appeal/Revision Petition

TIN:

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To

1.	Name of the Appellant(s)/Revision Petitioner				
2.	Address of the Appellant/Revision Petitioner				
3.	Proceedings Number and date of Appellate Authority against which the appeal is filed				
4.	Date of receipt of the appeal order				
5.	Name and designation of the Appellate Authority who passed the order				
6.	Period of Assessment				
7.	Address to which notice may be sent to the Appellant or Revision Petitioner				
8.	Relief claimed in the second appeal/revision petition				
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax Amount disputed (Rs.)	Penalty (Rs.)
i	Purchase Value (Turnover) disputed				
ii	Rate of tax disputed				
iii	Concession / Exemption disallowed				
iv	Penalty disputed				
v	Any other dispute				
9.	Details of payment of admitted and disputed tax including penalty			Tax (Rs.)	Penalty (Rs.)
	a. Amount paid before assessment				
	b. Amount paid after assessment				
	c. Amount paid after disposal of first appeal				
	d. Balance due at the time of filing of second appeal/revision petition				
10.	(i) The decision in the appeal (ii) The decision in the second appeal		Rejected/Dismissed/Allowed/Partly Allowed		
11.	Grounds of second appeal/revision				
	i				
	ii				
	iii				
	iv				
	v				

DECLARATION.

1. The appellant/revision petitioner.....(name of the appellant/revision petitioner) does hereby declare that what is stated herein is true to the best of his knowledge and belief.

2. The appellant/revision petitioner does hereby declare that he has furnished return of tax payable by him to the Assessing Authority under section 7 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990) and has complied with all the terms of the notice served on him by the Assessing Authority.

Place	Signature
Date	Name and Status

(The second appeal/revision petition is to be signed by the appellant/revision petitioner or by an agent duly authorised in writing in this behalf by the appellant/revision petitioner.).".

MD. NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

/True Copy/

S. Sridhar
28/11/2016