



## **ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 – Purchase of medicines, medical equipments or instruments and accessories required for dialysis by Thiruvallur Tamilnad Kidney Research Foundation, Chennai – Exemption from payment of Value Added Tax for a period of two years - Notification - Issued.

### **COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O.(Ms) No.4

Dated: 8.1.2015

Maargazhi 24,  
Thiruvalluvar Aandu, 2045

Read:

1. Representations from Thiruvallur Tamilnad Kidney Research Foundation, Chennai, dated 3.12.2013, 16.12.2013 and 8.1.2014.
2. From the Principal Secretary/Commissioner of Commercial Taxes Letter No.Acts Cell-V/36622/2013, dated 2.6.2014.

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### **ORDER:**

The Notification appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated 8<sup>th</sup> January 2015.

**(BY ORDER OF THE GOVERNOR)**

**S.K. PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

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 the 8<sup>th</sup> January 2015 and to send 50 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

p.t.o.

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Thiruvalargal Tamilnad Kidney Research Foundation,  
17, Wheatcrafts Road, Nungambakkam, Chennai-600 034.

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

**Copy to:**

The Chief Minister's Office, Chennai-9.  
The Special PA to Minister (Commercial Taxes and Registration),  
Chennai-9.  
The P.S. to Principal Secretary to Government, Commercial Taxes and  
Registration Department, 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 (with a request to host the G.O. in the  
website [www.tn.gov.in](http://www.tn.gov.in))  
SF/SCs.

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

*S. Lini*  
*8/1/2015*

**SECTION OFFICER**

*As*  
*08/01*

p.t.o.



**APPENDIX**  
**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 medicines, medical equipments or instruments and accessories required for dialysis to Thiruvallur Tamilnad Kidney Research Foundation, Chennai-600034, subject to the following conditions, namely:-

(i) the dealer shall furnish a declaration in the following format duly filled in and signed by the said Foundation, along with the monthly return, to the assessing officer concerned;

(ii) the goods purchased shall be for the bonafide use of the said Foundation; and

(iii) the said foundation shall not charge more than the cost of acquisition of the above products, and it should not be a source of profit.

2. The exemption hereby made shall remain in force for a period of two years from the date of publication of this Notification in the Tamil Nadu Government Gazette.

**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 Thiruvallur Tamilnad Kidney Research Foundation, Chennai-600034 from the above said dealer for its bonafide use:-

<u>Serial Number.</u> (1)	<u>Description of goods.</u> (2)	<u>Bill Number and date.</u> (3)	<u>Value of goods.</u> (4)

for and on behalf of Thiruvallur Tamilnad Kidney Research Foundation, Chennai-600034.

Signature and status of the person signing the declaration.

Seal:

Place:

Date:

**S.K. PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

/True Copy/

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**SECTION OFFICER**

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08/01