



ABSTRACT

RULES Tamil Nadu Value Added Tax Rules, 2007 - Amendment to Annexure III to Form I - Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms) No.41

17608

Dated: 02.06.2014

Vaigaasi-19

Thiruvalluvar Aandu, 2045

Read:

From the Principal Secretary/Commissioner of Commercial Taxes / Letter No. Drafting Cell-I/ 6145/2014, dated 4.3.2014.

ORDER:

The Notification appended to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 2nd June 2014.

(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 2nd June, 2014 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

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

Copy to:-

The Senior P.A. to Minister (Commercial Taxes and Registration),
Chennai - 9.
The Principal P.S. to Secretary to Government,
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 Department,
Chennai - 9.
The Commercial Taxes and Registration (B2) Department,
Chennai - 9. (for paper placing)
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in).
SF/SC

//Forwarded// By Order//

S. Sridhar
2/6/2014
SECTION OFFICER

SF
02 06 14

APPENDIX
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 2nd June 2014.

AMENDMENT

In the said Rules, in Form-I, for Annexure-III, the following Annexure shall be substituted, namely:-

p.t.o.

"ANNEXURE-III**Details for reversal of Input Tax Credit during the month.....**

Sl. No.	Nature of transactions	Relevant Section/Rule	Commodity Code	Value (Rs.)	Rate of tax	TIN	Reversal of Input Tax Credit (Rs.)
			(1)	(2)	(3)	(4)	(5)
1	Goods used for civil structures	Sec. 2(11)					
2	Goods utilised for self use	Sec.19(7)(a)					
3	Purchase of automobiles and spare parts other than dealer in Automobiles	Sec.19(7)(b)					
4	Purchase of Airconditioners other than dealer in Airconditioners	Sec.19(7)(c)					
5	Goods given as gift, free sample	Sec.19(8)					
6	Goods lost on theft, loss, etc.	Sec.19(9)(i)					
7	Inputs destroyed in fire or lost	Sec.19(9)(ii)					
8	Inputs damaged in transit or destroyed before manufacture	Sec.19(9)(iii)					
9	Unavailed credit on Capital goods (time-barred)	Sec.19(3)(b)					
10	Consignment sales without 'F' form	Sec.19(4)(i) and (ii)					
11	Stock transfer without 'F' form	Sec.19(4)(i) and (ii)					
12	Purchases for production of Exempted goods (Finished)	Sec.19(5)(a)					
13	Inter-State sale with 'C' form	Sec.19(2)(v)					
14	Inter-State sale without 'C' form	Sec.19(5)(c)					
15	Purchase return	Sec.14(i)					
16	Input Tax Credit availed for finished goods subsequently exempt	Sec.19(12)					
17	Others (specify)						
						Total	

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

//True Copy//

S. Sridhar
24/6/2014
SECTION OFFICER.

22.06.14