



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Budget Announcements for the year 2015-2016 – Exemption/Reduction of tax - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms) No.45

Dated: 25.3.2015

Panguni 11,
Thiruvalluvar Aandu, 2046

Read:

1. Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006).
2. From the Principal Secretary/Commissioner of Commercial Taxes Letter No.Act Cell-VI/8739/2015, dated 25.3.2015.

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 25th March 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 25th March, 2015 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

p.t.o.

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

Copy to:-

- The Chief Minister's Office, 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 Principal Secretary to Government, Finance Department, Chennai-9.
- The Secretary (in-charge), Law Department, Chennai-9.
- The Commercial Taxes and Registration (B2) Department, Chennai-9. (for taking further action regarding paper placing on the Table of the House)
- The Commercial Taxes and Registration (D/U) Department, Chennai-9.
- 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//

d. dindi
25/3/2015

SECTION OFFICER

p.t.o.

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ANNEXURE

NOTIFICATION-I

In exercise of the powers conferred by sub-section (1) 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 works contract relating to **sizing of yarn**.

2. The Notification shall come into force on the **1st day of April 2015**.

NOTIFICATION-II

In exercise of the powers conferred by sub-section (1) 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 a **reduction in rate of tax from 5 per cent to 2 per cent** in respect of tax payable under the said Act by any dealer on the sale of **Cardamom**.

2. The Notification shall come into force on the **1st day of April 2015**.

NOTIFICATION-III

In exercise of the powers conferred by sub-section (1) 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 a **reduction in rate of tax from 14.5 per cent to 5 per cent** in respect of tax payable under the said Act by any dealer on the sale of **Cellular Telephone (Mobile Phone)**.

2. The Notification shall come into force on the **1st day of April 2015**.

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

d. dindhi
25/3/2015
SECTION OFFICER