



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 – Remission of differential tax payable on the second and third points of sales of alcoholic liquors of all kinds for human consumption, beer, wine and draught beer in the State - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms) No.53

Dated: 21.4.2015

Chithirai - 8,

Thiruvalluvar Aandu, 2046

Read:

1. From the Principal Secretary/Commissioner of Commercial Taxes Letters No.Drafting Cell-I/37739/2013, dated 7.4.2014, 8.5.2014, 30.1.2015 & 6.2.2015, Note dated 20.11.2014, 8.4.2015 & 20.4.2015 and D.O. Letter of even number dated 30.3.2015.
2. Recommendation of the Waiver Committee dated 4.2.2015.

ORDER:

The Notification appended to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 21st April 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 21st April 2015 and to send 50 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

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- ✓ The Additional Commissioners/Joint Commissioners of Commercial Taxes concerned. (Through the Principal Secretary /Commissioner of Commercial Taxes, Chennai-5.)
The Managing Director, Tamil Nadu State Marketing Corporation Limited, Chennai-8.

Copy to:

- The Special PA to Minister (Commercial Taxes and Registration), Chennai-9.
The Finance Department, Chennai-9.
The Home, Prohibition and Excise 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)
SF/SCs.

//Forwarded/ By Order//

S. Sridhar
21/4/2015

SECTION OFFICER

p.t.o.

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APPENDIX

NOTIFICATION I

In exercise of the powers conferred by section 31 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby remits a sum of Rs.25,98,43,923/- (Rupees twenty five crore ninety eight lakhs forty three thousand nine hundred and twenty three only) being the differential tax payable under the said Act in respect of the second point of sale of alcoholic liquors of all kinds for human consumption, beer, wine and draught beer made in the State by the Tamil Nadu State Marketing Corporation Limited to FL2(clubs) and FL3(hotels) licensees during the period from 1.4.2013 to 7.11.2013.

NOTIFICATION II

In exercise of the powers conferred by section 31 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby remits a sum of Rs.34,44,18,232/- (Rupees thirty four crore forty four lakhs eighteen thousand two hundred and thirty two only) being the differential tax payable under the said Act in respect of the third point of sale of alcoholic liquors of all kinds for human consumption, beer, wine and draught beer made in the State by FL2(clubs) and FL3(hotels) licensees to the members and consumers during the period from 1.4.2013 to 7.11.2013.

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Sridhar
21/4/2015
SECTION OFFICER