

12 ஜூன் 2017
எழிலகம், சென்னை-600 095



ABSTRACT

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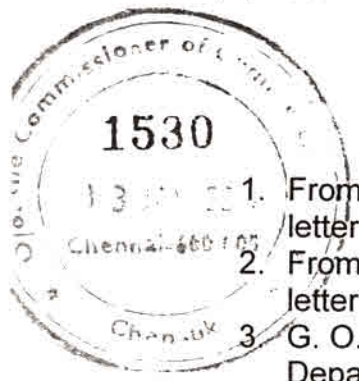
M. S. S.

Commercial Taxes Department – Waiver – Waiver of tax payable by Tvl. Sun Industries, Sivakasi on the sale of splints and veneers for the period from 01.04.1991 to 25.06.1991 under Tamil Nadu General Sales Tax Act, 1959 – Orders – Issued.

Commercial Taxes and Registration (D2) Department

G.O.(D)No.9

Dated: 06.01.2017
துன்முகி, மார்கழி 22
திருவள்ளூர் ஆண்டு 2047
Read:



1. From the Special Commissioner and Commissioner of Commercial Taxes letter No. Acts Cell-II/40578/1990, dated 28.09.1990
2. From the Principal Commissioner and Commissioner of Commercial Taxes letter No. R Dis Act Cell II/52090/91, dated 13.06.1991
3. G. O. (Ms). No. 599, Commercial Taxes and Religious Endowment Department, dated 22.12.1997
4. From the Principal Commissioner/ Commissioner of Commercial Taxes circular No. AC-III/42611/2000, dated 21.08.2000
5. From the Principal Secretary/ Commissioner of Commercial Taxes Letter No. AC-II/10138/2006, dated 8.12.2014
6. Government letter No.8849/D2/2015-1, Commercial Taxes and Registration (D2) Department, dated 08.07.2015
7. Minutes of the Waiver Committee Drafting Cell - II/ 10138/ 2006, dated 21.7.2016
8. From the Additional Chief Secretary / Commissioner of Commercial Taxes letter No. DC-II/ 10138 / 2006, dated 29.07.2016.

ORDER:-

In the reference first read above, the Special Commissioner and Commissioner of Commercial Taxes clarified that "if the splints and veneers are converted from tax suffered softwood, the sale of splints and veneers are second sales and hence exempt from tax".

2. Based on the objection of the Accountant General, in the reference second read above, the Principal Commissioner and Commissioner of Commercial Taxes issued another clarification that Splints and Veneers are taxable at 8% under Section 3(1) of the Act.

19.7.01

3. In view of the revised clarification issued in the reference second read above, most of the dealers represented that they had not collected tax on the sales of splints and veneers based on the earlier clarification, dated 28.09.1990. Hence, they have represented for waiver of tax and surcharge for the period from 28.09.1990 to 25.06.1991. Accordingly, in the reference third read above, Government issued orders for waiver of an amount of Rs.7,87,639/- being the tax and surcharge payable by the dealers on the sale of splints and veneers for the period from 28.09.1990 to 25.06.1991.

4. In continuation of the orders issued in the reference third read above, the Principal Commissioner/Commissioner of Commercial Taxes in the reference fourth read above, requested the then Deputy Commissioners to send waiver proposal in individual cases where revision of assessment was made based on court decisions and assessee shows that he did not collect tax due to an earlier departmental clarification or court decisions.

5. The Principal Secretary/Commissioner of Commercial Taxes in the reference fifth read above reported that the Joint Commissioner (Commercial Taxes), Tirunelveli sent supplementary waiver proposal in respect of Tvl.Sun Industries, Sivakasi for an amount of Rs.4,440/- (Tax Rs4,111/- and surcharge Rs.329/-) on the sale of splints and veneers for the period from 01.04.1991 to 25.06.1991, since the dealer did not collect any tax and omitted to be included in the Government Order third read above.

6. In the reference sixth read above the Principal Secretary/Commissioner of Commercial Taxes was requested to place the waiver proposal before the waiver committee constituted vide G.O.(D).No.428, Commercial Taxes and Registration (D2) Department, dated 25.08.2006 for its decision.

7. In the reference seventh read above, the Principal Secretary/Commissioner of Commercial Taxes has placed the waiver proposal before the waiver committee for its decision as follows :-

"Considering the fact that based on the clarification issued by the Commissioner of Commercial Taxes, the dealer did not collect any tax on the sales of splints and veneers for the period from 01.04.1991 to 25.06.1991 and omitted to be included in the earlier proposal, the proposal for supplementary waiver of an amount of Rs.4,440/- (Rupees four thousand four hundred and forty only) payable under the Tamil Nadu General Sales Tax Act, 1959 by Tvl. Sun Industries, Sivakasi on the sales of splints and veneers for the period from 01.04.1991 to 25.06.1991 is placed before the Waiver Committee for its decision."

8. As the Waiver Committee has agreed to the above proposal, the Additional Chief Secretary/Commissioner of Commercial Taxes in the reference eighth read above has requested the Government to issue waiver orders.

9. The Government after careful examination, have decided to accept the decision of the waiver committee and hereby waive an amount of Rs.4,440/- (Rupees four thousand four hundred and forty only) payable under the Tamil Nadu General Sales

Tax Act, 1959 by Tvl. Sun Industries, Sivakasi on the sales of splints and veneers for the period from 01.04.1991 to 25.06.1991 under item 7 of Appendix 21 of Chapter – II of the Tamil Nadu Financial Code Volume – II.

10. This order issues with the concurrence of the Finance department vide its U.O.No.50799/Revenue/2016,dated 28.11.2016.

(By Order of the Governor)

Dr C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY (FAC)

To

The Additional Chief Secretary/Commissioner of Commercial Taxes,
Chennai – 5
The Joint Commissioner concerned (through Additional Chief
Secretary/Commissioner of Commercial Taxes, Chennai – 5)
The Principal Accountant General, Chennai – 8

Copy to

The Finance (Revenue/BG-II/Home-I) Department, Chennai – 9
Stock file/Spare copies.

//Forwarded by Order//


Section Officer

11/1/17