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ABSTRACT

Waiver – Waiver of penalty payable by Tamil Nadu Co-operative Oil Seeds Grower's Federation Limited (TANCOF) on the purchase of groundnut for the assessment years 1985-86 to 1987-88 & 1992-93 under Tamil Nadu General Sales Tax Act, 1959 and for the assessment year 1992-93 under Central Sales Tax Act, 1956 – Orders - Issued

COMMERCIAL TAXES AND REGISTRATION (D2) DEPARTMENT

G.O.(Ms)No.90

Dated: 03.06.2016

துன்முுகி, வைகாசி 21

திருவள்ளூர் ஆண்டு 2047

Read:

1. G.O. (Ms) No.429, Agriculture (OS) Department, dated 09.10.1997
2. From the Principal Secretary/Commissioner of Commercial Taxes letter No.DC-II/69136/1999, dated 10.10.2014.
3. Government Letter No.132901/D2/2014 dated 21.10.2014
4. Minutes of the waiver Committee Ref.No. DC-II/69136/1999, dated 09.12.2014.
5. From the Principal Secretary/Commissioner of Commercial Taxes letter No.DC-II/69136/1999, dated 16.12.2014.

ORDER:

In the reference first read above, the Government sanctioned a sum of Rs.234 lakhs as grant to Tvl. Tamil Nadu Co-operative Oilseeds Grower's Federation Limited (TANCOF) towards payment of purchase tax in connection with the procurement of groundnut from the Oil Seeds Grower's Co-operative Societies during the period from 1984-85 to 1987-88 and 1992-93 and waived the payment of penalty due to the Commercial Taxes Department by Tvl. Tamil Nadu Co-Operative Oilseeds Grower's Federation Ltd.,(TANCOF) as a special case.

2. In accordance with the Government Order first read above, the Principal Secretary/Commissioner of Commercial Taxes, in his letter second read above, sent proposal and requested the Government for waiver of an amount of Rs.84,87,268/- in respect of the penalty payable by Tvl. Tamil Nadu Co-operative Oilseeds Grower's Federation Limited (TANCOF) under the Tamil Nadu General Sales Tax Act, 1959 for the assessment years 1984-85 to 1987-88 and 1992-93 and Rs.28,346/- under the Central Sales Tax Act, 1956 for the assessment year 1992-93 as follows :

(Amount in Rs.)

Year	Amount	
	TNGST Act	CST Act
1984-85	--	--
1985-86	30,91,802	--
1986-87	20,50,323	--
1987-88	32,02,448	--
1988-89	--	--
1989-90	--	--
1990-91	--	--
1991-92	--	--
1992-93	1,42,695	28,346
1993-94	--	--
Total	84,87,268	28,346

3. In the reference third read above, the Principal Secretary/Commissioner of Commercial Taxes was requested to place the above proposal before the Waiver Committee for its decision.

4. The Principal Secretary/Commissioner of Commercial Taxes has placed the proposal before the waiver committee for its decision as follows and sent the proposal and minutes of the waiver committee in the reference fifth read above.

"Considering the fact that the Government have ordered to waive the payment of penalty due to the Commercial Taxes Department by Tvl. Tamil Nadu Co-operative Oil Seeds Grower's Federation Limited (TANCOF) as a special case, the proposal for waiver of an amount of Rs.84,87,268/- in respect of the penalty payable by Tvl. Tamil Nadu Co-operative Oilseeds Grower's Federation Ltd., (TANCOF) under the Tamil Nadu General Sales Tax Act,1959 for the assessment years 1984-85 to 1987-88 and 1992-93 and Rs.28,346/- under the Central Sales Tax Act,1956 for the assessment year 1992-93 is placed before Waiver Committee for its decision."

The waiver committee has agreed to the proposal.

5. The Government after careful examination, have decided to accept the recommendation of the waiver committee and hereby waive the payment of penalty due to the Commercial Taxes Department as a special case, for a sum of Rs.84,87,268/- (Rupees Eighty four lakh eighty seven thousand two hundred and sixty eight only) in respect of the penalty payable by Tvl.Tamil Nadu Co-operative Oilseeds Grower's

Federation Ltd., (TANCOF) under the Tamil Nadu General Sales Tax Act, 1959 for the assessment years 1984-85 to 1987-88 and 1992-93 and Rs.28,346/- (Rupees Twenty eight thousand three hundred and forty six only) under the Central Sales Tax Act, 1956 for the assessment year 1992-93 under item 7 of Appendix 21 of Chapter-II of the Tamil Nadu Financial Code Volume-II.

6. This order issues with the concurrence of the Finance Department vide its U.O. No.29315/Finance (Revenue)/2015, dated 1.7.2015.

(By Order of the Governor)

MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

To


The Principal Secretary/Commissioner of Commercial Taxes
Chennai – 5

✓ The Joint Commissioner concerned
(through the Principal Secretary/Commissioner of Commercial Taxes, Chennai – 5)
The Principal Accountant General, Chennai – 18
The Pay and Account Officer concerned
(through the Principal Secretary/Commissioner of Commercial Taxes, Chennai – 5)

Copy to:

Agriculture Department, Chennai-9
The Finance (Revenue) Department, Chennai – 9
Stock file/Spare copies.

//Forwarded by Order//


SECTION OFFICER
7/6/16