

14725 **ABSTRACT**

Waiver - Waiver of Tax, Surcharge, Additional Sales Tax and penalty payable under the Tamil Nadu General Sales Tax Act, 1959 and Tax & Penalty payable under Central Sales Tax Act, 1956 on the sales of printed materials for the period from 27.02.1995 to 19.06.1997 by the dealers – Orders – Issued

COMMERCIAL TAXES AND REGISTRATION (D2) DEPARTMENT

G.O.(Ms)No.93

Dated: 06.06.2016

துன்முகி, வைகாசி 24

திருவள்ளூர் ஆண்டு 2047

Read:

1. The Special Commissioner/Commissioner of Commercial Taxes letter No.D.Dis/Acts Cell-VI/86915/1994, dated 27.2.1995.
2. The Special Commissioner /Commissioner of Commercial Taxes letter No.Acts Cell-VI/36409/97, dated 19.6.1997.
3. Principal Secretary/Commissioner of Commercial Taxes letter No. Drafting Cell-II/ 7165/2000, dated 15.09.2014.
4. Government letter No. 13287/D2/2014-1, Commercial Taxes and Registration Department, dated 21.10.2014.
5. Minutes of the Waiver Committee DC-II/7165/2000 dated 9.12.2014.
6. Principal Secretary/Commissioner of Commercial Taxes' letter No. Drafting Cell-II/ 7165/2000, dated 16.12.2014.

ORDER:

As per Entry No.45 of the First Schedule to the Tamil Nadu General Sales Tax Act, 1959, printed materials are taxable @ 5% with effect from 01.04.1994. The Principal Secretary/Commissioner of Commercial Taxes in his letter first read above clarified that "the supply of printed labels specifically made to a particular mill is a works contract as decided in the case of Gunasundari Modern Art Printers".

2. Further, the printed materials are taxable @ 8% with effect from 17.7.1996 under entry No.52 (IV) of Part-C of the First Schedule to the Tamil Nadu General Sales Tax Act, 1959.

3. The Principal Secretary/commissioner of Commercial Taxes in his letter second read above issued a clarification that "labels printed and supplied by the printers will not come under Works Contract even if it is intended for single user but will fall under sales of printed materials taxable @ 8%".

4. Tvl. Supreme Arts & Crafts, Sivakasi stated that they collected tax from 10.02.1999 and remitted the tax due on the supply of labels and requested for waiver of tax for the period from 01.04.1996 to 09.02.1999.

5. The Principal Secretary / Commissioner of Commercial Taxes in his letter third read above sent Waiver proposal to Government and requested to issue orders for wavier under Tamil Nadu General Sales Tax Act, 1959 and Central Sales Tax Act, 1956 being Tax, Surcharge, Additional Sales Tax and Penalty payable by the dealers on the sale of printed labels for the period from 27.02.1995 to 19.06.1997 as follows:-

Division	Name of the dealer	TNGST ACT,1959					CST ACT,1956	
		year	Tax	Surcharge	Additional Sales Tax	Penalty	Tax	Penalty
Madurai	Tvl. Graphico	1995-96	1654	248	496	3597	-	-
		1996-97	2659	399	-	-	-	-
		1997-98 (1.4.97 to 19.6.97)	1148	-	-	-	-	-
Salem	Tvl. Salem District Printer service Industrial Co-op-Society, Salem	1997-98 (1.4.97 to 19.6.97)	506979	-	-	633724	-	-
Tirunelveli	Tvl. Supreme arts & Crafts, Sivakasi	1996-97	893585	27715	89395	1516043	299190	448830
		1997-98 (1.4.97 to 19.6.97)	212618	-	-	318927	49544	74316
	Tvl. Nadar Press	1997-98 (1.4.97 to 19.6.97)	-	-	-	-	17961	26942
Total			Rs.1618643	Rs.28362	Rs.89891	Rs.2472291	Rs.366695	Rs.550088
Grand Total			Rs.42,09,187				Rs.9,16,783	

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

7. Accordingly, the Principal Secretary/Commissioner of Commercial Taxes has placed the proposal before the waiver committee for its decision in the reference fifth read above as follows and requested to issue waiver orders in the reference sixth read above:-

“Considering the fact that based on the clarification issued by the Commissioner of Commercial Taxes, the dealers had not collected the tax, the proposal for waiver of an amount of Rs.42,09,187/- (Rupees forty two lakh nine thousand one hundred and eighty seven only) payable under the Tamil Nadu General Sales Tax Act, 1959 and Rs.9,16,783/- (Rupees nine lakh sixteen thousand seven hundred and eighty three only)

payable under the Central Sales Tax Act, 1956 on the sales of printed labels for the period from 27.02.1995 to 19.06.1997 by the dealers.”

The Waiver Committee has agreed to the proposal.

8. The Government after careful examination, have decided to accept the recommendation of the waiver committee and hereby waive an amount of Rs.42,09,187/- (Rupees Forty two lakh nine thousand one hundred and eighty seven only) being Tax, Surcharge, Additional Sales tax and Penalty payable under the Tamil Nadu General Sales Tax Act, 1959 and Rs.9,16,783/- (Rupees Nine lakh sixteen thousand seven hundred and eighty three only) being Tax and Penalty payable under the Central Sales Tax Act, 1956 on the sales of printed labels for the period from 27.02.1995 to 19.06.1997 by the dealers under item 7 of Appendix 21 of Chapter-II of the Tamil Nadu Financial Code Volume-II.

9. This order issues with the concurrence of the Finance Department vide its U.O.No.30489/Fin(Rev)/2015, dated 22.6.2015.

(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)
- Tvl. Concerned dealers
(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:

The Finance (Revenue) Department, Chennai- 9
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//Forwarded by Order//


SECTION OFFICER
7/6/16