



### **ABSTRACT**

Tax-Tamil Nadu Value Added Tax Act, 2006 – Purchase of goods - Hindu Mission Hospital, Tambaram, Chennai – Exemption from payment of Value Added Tax for a period of two years - Notification - Issued.

### **COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O.(Ms).No.96

Dated: 12.12.2014  
Karthigai 26,  
Thiruvalluvar Aandu, 2045

Read:

1. Representations from Tvl. Hindu Mission Hospital, Tambaram, Chennai, dated 9.10.2012 and 6.1.2014.
2. From the Principal Secretary/Commissioner of Commercial Taxes Letters No. VAT cell/35467/2012, dated 20.09.2013, 7.02.2014 and Note dated 16.5.2014.

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### **ORDER:**

The Notification appended to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 12<sup>th</sup> December 2014.

**(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 12<sup>th</sup> December 2014 and to send 50 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

Tvl. Hindu Mission Hospital, 103, GST Road, Tambaram (West),  
Chennai 600 045.

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- ✓The Joint Commissioner of Commercial Taxes concerned.  
(Through the Principal Secretary/Commissioner of  
Commercial Taxes, Chennai-5).

**Copy to:**

The Chief Minister's Office, Chennai-9.  
The Special PA to Minister (Commercial Taxes and Registration),  
Chennai - 9.  
The P.S. to Secretary to Government, Commercial Taxes and  
Registration Department, Chennai-9.  
The Finance 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](http://www.tn.gov.in))  
SF/SCs.

**//Forwarded// By Order//**

*S. Sridhar*  
*12/12/2014*  
**SECTION OFFICER**  
*12/12*

p.t.o.

**APPENDIX.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (1) and (2) 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 sale of the following goods to Tvl. Hindu Mission Hospital, Tambaram (West), Chennai-600 045, for a period of two years, subject to the following conditions, namely:-

*(i) the dealer shall furnish a declaration in the following format duly filled in and signed by the said hospital, along with the monthly return, to the assessing officer concerned;*

*(ii) the goods purchased shall be for the bonafide use of running Tvl. Hindu Mission Hospital, Tambaram (West), Chennai-600 045; and*

*(iii) the hospital shall not charge more than the cost of purchase of the goods, and it should not be a source of profit.*

- |     |                          |
|-----|--------------------------|
| (1) | Drugs;                   |
| (2) | Oxygen;                  |
| (3) | X-ray films;             |
| (4) | Surgical equipments; and |
| (5) | Furniture and fixtures.  |

2. The exemption hereby made shall remain in force for two years from the date of publication of this Notification.



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**DECLARATION.**

1. Name and complete address of the dealer:
2. Tax Payer Identification Number (TIN) of the dealer:

Certified that the following goods have been purchased by Tvl. Hindu Mission Hospital, Tambaram (West), Chennai from the above said dealer for the purpose mentioned in G.O. (Ms.) No.96, Commercial Taxes and Registration (B2) Department, dated 12.12.2014:-

<u>Serial Number.</u>	<u>Description of goods.</u>	<u>Quantity.</u>	<u>Bill Number and Date.</u>	<u>Value of goods.</u>
(1)	(2)	(3)	(4)	(5)

for and on behalf of Tvl. Hindu Mission Hospital, Tambaram (West), Chennai.

Signature and status of the person signing the declaration.

Place:

Seal:

Date :

**S.K. PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

/True Copy/

*S. Sridi*  
*12/12/2014*  
**SECTION OFFICER**  
*12/12*