





## **ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on sale of goods produced during the course of training conducted by Tvl.Kshema Rehabilitation Training Centre, Chettupattu, Thiruvannamalai District - Notification - Issued.

# COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms) No.96

Dated: 08.06.2016 Vaigaasi 26, Thiruvalluvar Aandu, 2047

### Read:

- 1. Representation from Tvl. Kshema Rehabilitation Training Centre, Chettupattu, Thiruvannamalai District dated 27.2.2015.
- From the Principal Secretary/Commissioner of Commercial Taxes Letter No. Acts Cell V/10363/2015, dated 22.4.2015 and Note dated 20.7.2015.

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#### ORDER:

The Notification appended to this order will be published in an Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 8<sup>th</sup> June 2016.

(BY ORDER OF THE GOVERNOR)

# MD. NASIMUDDIN PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

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 8<sup>th</sup> June 2016 and to send 50 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

Tvl.Kshema Rehabilitation Training Centre, Chettupattu-606801, Thiruvannamalai District.

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

# Copy to:

The Special PA to Minister (Commercial Taxes and Registration), 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 (to host the G.O. in <a href="www.tn.gov.in">www.tn.gov.in</a>) SF/SCs.

//Forwarded/ By Order//

SECTION OFFICER

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### **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 on the sale of goods produced during the course of training conducted by Tvl.Kshema Rehabilitation Training Centre, Chettupattu, Thiruvannamalai District, subject to the condition that no Input Tax Credit shall be allowed on the tax paid by them on their purchases.

2. The exemption hereby made shall be deemed to have come into force on the 1<sup>st</sup> April 2014 and shall be in force upto and inclusive of the 31<sup>st</sup> March 2019.

MD. NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

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SECTION OFFICER

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