



# TAMIL NADU GOVERNMENT GAZETTE

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Thai 15, Manmadha, Thiruvalluvar Aandu – 2047

## Part II—Section 1

**Notifications or Orders of specific character or of particular interest to the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

APPOINTMENT OF DATE OF COMING IN TO FORCE OF TAMIL NADU VALUE ADDED TAX  
(SECOND AMENDMENT) ACT, 2015

[G.O. Ms. No. 15, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha,  
Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-1)/2016.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 13 of 2015), the Governor of Tamil Nadu hereby appoints the 29th day of January 2016 as the date on which the said Act shall come into force.

#### NOTIFICATION-II

[G.O. Ms. No. 15, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha,  
Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-2)/2016.**

In exercise of the powers conferred by sub-section (1) of section 79-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, application for refund of excess tax paid or input tax credit at the excess or related to export of goods outside the country, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, input tax credit claim, availment or reversal, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act 32 of 2006 and the rules made thereunder.

2. The Notification shall come into force on the 29th day of January 2016.

## NOTIFICATION-III.

[G.O. Ms. No. 15, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-3)/2016.**

Under section 67-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods for the purposes of the said section:-

- (a) Refrigerators, air-conditioners, air-coolers and water-coolers;
  - (b) Alcoholic Liquors of all kinds for human consumption falling under the Second Schedule to the Act;
  - (c) All kinds of non-ferrous scraps;
  - (d) All types of plastic granules, plastic raw materials including master batches, and scraps and all kinds of plastic products;
  - (e) Tobacco products falling under the Second Schedule to the Act;
  - (f) Cement, including white cement and their substitutes and concrete mixture;
  - (g) Granite blocks, ceramic tiles, and marbles of all kinds;
  - (h) Electrical goods of all kinds;
  - (i) Iron and Steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), including scrap, stainless steel sheets, iron and steel products;
  - (j) Cellular Telephone (Mobile Phone) including smart phones and its accessories;
  - (k) Oil seeds as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
  - (l) Raw Rubber of all grades and qualities;
  - (m) Sanitary equipments and fittings of every description;
  - (n) Timber, plywood and wood based products;
  - (o) Vegetable oils including refined vegetable oils; and
  - (p) Cotton and Readymade garments.
2. The Notification shall come into force on the 29th day of January 2016.

## NOTIFICATION-IV

[G.O. Ms. No. 15, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-4)/2016.**

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) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/58(h-14)/2006 published at pages 8 and 9 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 30th December, 2006, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by any dealer on the sale of goods made by such dealer to a registered dealer for the purpose of setting up, operation and maintenance of a unit located in a Special Economic Zone in the State of Tamil Nadu as notified by the Government of India, or for development, operation and maintenance of a Special Economic Zone by the developer of the Special Economic Zone, if such registered dealer is authorized to establish such units or such other establishments within the Special Economic Zone or to develop, operate and maintain such Special Economic Zone by the Authority specified by the Government of India, subject to the following conditions, namely:-

- (a) the dealer obtains and furnishes a Certificate in the format appended below; and
- (b) the goods purchased are used only for the aforesaid purposes.

## APPENDIX.

## CERTIFICATE.

Name and address of the purchasing dealer with Taxpayer Identification Number and Central Sales Tax Number

Name and address of the selling dealer with Taxpayer Identification Number and Central Sales Tax Number

(i) Certified that the goods listed below were purchased by us for the purpose of setting up or development, operation, and maintenance of Special Economic Zone, ...../of our unit located in Special Economic Zone, .....

(ii) Certified that we are authorized to set up or develop, operate, and maintain Special Economic Zone ..... by the Authority specified by the Government of India.

(iii) For this purpose, the goods listed below were purchased during the year ..... from 01.04.20..... to 31.03.20.....

Serial Number (1)	Invoice Number and Date (2)	Description of goods (3)	Quantity of goods (4)	Value of goods (Rs.) (5)
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Total

Signature

Name

Status

Place

Date

Seal of the Firm or Unit

2. The Notification shall come into force on the 29th day of January 2016.

APPOINTMENT OF DATE OF COMING INTO FORCE OF TAMIL NADU ENTERTAINMENTS TAX  
(SECOND AMENDMENT) ACT, 2015

[G.O. Ms. No. 16, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-5)/2016.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 16 of 2015), the Governor of Tamil Nadu hereby appoints the 29th day of January 2016 as the date on which the said Act shall come into force.

NOTIFICATION-II.

[G.O. Ms. No. 16, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-6)/2016.**

In exercise of the powers conferred by sub-section (1) of section 21 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Governor of Tamil Nadu hereby notifies that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating

to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act X of 1939 and the rules made thereunder.

2. The Notification shall come into force on the 29th day of January 2016.

APPOINTMENT OF DATE OF COMING INTO FORCE OF TAMIL NADU TAX ON ENTRY OF MOTOR VEHICLES INTO LOCAL AREAS (AMENDMENT) ACT, 2015 (TAMIL NADU ACT 17 OF 2015).

[G.O. Ms. No. 17, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-7)/2016.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas (Amendment) Act, 2015 (Tamil Nadu Act 17 of 2015), the Governor of Tamil Nadu hereby appoints the 29th day of January 2016 as the date on which the said Act shall come into force.

NOTIFICATION-II.

[G.O. Ms. No. 17, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

**No. II(1)/CTR/(d-8)/2016.**

In exercise of the powers conferred by sub-section (1) of section 19-A of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Governor of Tamil Nadu hereby notifies that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act 13 of 1990 and the rules made thereunder.

2. The Notification shall come into force on the 29th day of January 2016.

MD. NASIMUDDIN,  
Principal Secretary to Government (FAC).