



TAMIL NADU GOVERNMENT GAZETTE

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Aadi 29, Vilambi, Thiruvalluvar Aandu-2049

Part II—Section 2

Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

REDUCTION IN RATE OF TAX ON AVIATION TURBINE FUEL UNDER THE
TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 105, Commercial Taxes and Registration (B2), 14th August 2018, Aadi 29,
Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/728(c-1)/2018.

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 a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel including jet fuel to aircrafts of Scheduled Airlines departing from airports other than metropolitan airports from 29 per cent to 1 per cent, subject to the following conditions, namely:-

(i) There shall be a passenger traffic of not more than 50 lakh passengers per annum in the said airports in the previous financial year;

(ii) The sale shall be to domestic flights of Scheduled Airlines arriving at such airports after 23.00 hours and departing before 7.00 hours with parking at the said airports for at least 3 hours.

Explanation.- "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

3. The reduction hereby made shall come into force on the midnight of 15th August/16th August, 2018 and shall remain in force upto the midnight of 14th August/15th August, 2019.

APPENDIX.

DECLARATION FORM.

(To be furnished every month)

1. Certified that the Aviation Turbine Fuel purchased vide your invoice number dated for Rs..... is for use in our domestic flight number of (Airline name) bound for (name of the destination airport) expected to depart on at hours and is intended for domestic use and is a Scheduled Airline flight.

2. Certified that the said Scheduled domestic aircraft was stationed for 3 hours in the departing airport.

Place:
Date:

Full Name and Address of the
Scheduled Domestic Airlines.

Signature and Designation of the
Authorised Officer.

Seal of the Authorised Officer:

NOTIFICATION-II

[G.O. Ms. No. 105, Commercial Taxes and Registration (B2), 14th August 2018, Aadi 29, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/728(c-2)/2018.

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 a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel to aircrafts of Scheduled Airlines with a maximum take-off mass of less than forty thousand kilograms specified in entry 5(ii) of the Second Schedule of the said Act departing from airports other than metropolitan airports from 5 per cent to 1 per cent, subject to the following conditions, namely:-

(i) There shall be a passenger traffic of not more than 50 lakh passengers per annum in the said airports in the previous financial year;

(ii) The sale shall be to domestic flights of Scheduled Airlines arriving at such airports after 23.00 hours and departing before 7.00 hours with parking at the said airports for at least 3 hours.

Explanation.— "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

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2. Certified that the said Scheduled domestic aircraft was stationed for 3 hours in the departing airport.

Place:

Date:

Full Name and Address of the
Scheduled Domestic Airlines.

Signature and Designation of the
Authorised Officer.

Seal of the Authorised Officer.

Ka. BALACHANDRAN,
Principal Secretary to Government.