



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 468]

CHENNAI, MONDAY, NOVEMBER 9, 2020
Aippasi 24, Saarvari, Thiruvalluvar Aandu-2051

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

NOTIFICATIONS UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No.168, Commercial Taxes and Registration (B2), 9th November 2020,
Aippasi 24, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/736(d-1)/2020.

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 the 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 Kingfisher Airlines, which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2282(E), published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 8th September, 2009, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 8th September, 2009.

APPENDIX.

CERTIFICATE.

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2282(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 8th September, 2009, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Date:

Signature:

Name:

Designation:

Name of the designated Indian carrier:

NOTIFICATION-II

[G.O. Ms. No.168, Commercial Taxes and Registration (B2), 9th November 2020,
Aippasi 24, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/736(d-2)/2020.

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 the 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 Spicejet, which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2710(E), published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 4th November, 2010, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 4th November, 2010.

APPENDIX.**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2710(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 4th November, 2010, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Date:

Signature:

Name:

Designation:

Name of the designated Indian carrier:

NOTIFICATION-III

[G.O. Ms. No.168, Commercial Taxes and Registration (B2), 9th November 2020,
Aippasi 24, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/736(d-3)/2020.

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 the 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 M/s.Aryan Cargo Express (P.) Ltd., which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2977(E), published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 20th December, 2010, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 20th December, 2010.

APPENDIX.CERTIFICATE.

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue), Government of India vide Notification No.S.O.2977(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 20th December, 2010, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Signature:

Date:

Name:

Designation:

Name of the designated Indian carrier:

NOTIFICATION-IV

[G.O. Ms. No.168, Commercial Taxes and Registration (B2), 9th November 2020,
Aippasi 24, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/736(d-4)/2020.

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 the 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 Deccan 360 (Deccan Cargo and Express Logistics Pvt. Ltd.), which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification S.O.2977(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India, Extraordinary*, dated the 20th December, 2010, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 20th December, 2010.

APPENDIX.
CERTIFICATE.

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2977(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India*, Extraordinary, dated the 20th December, 2010, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Date:

Signature:

Name:

Designation:

Name of the designated Indian carrier:

NOTIFICATION-V

[G.O. Ms. No.168, Commercial Taxes and Registration (B2), 9th November 2020,
Aippasi 24, Saarvari, Thiruvalluvar Aandi-2051.]

No. II(2)/CTR/736(d-5)/2020.

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 the 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 M/s.Inter Globe Aviation Limited (IndiGo), which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.1500(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India*, Extraordinary, dated the 1st July, 2011, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 1st July, 2011.

APPENDIX.
CERTIFICATE.

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.1500(E) published at page 1 of Part II-Section 3-sub-section (ii) of the *Gazette of India*, Extraordinary, dated the 1st July, 2011, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Date:

Signature:

Name:

Designation:

Name of the designated Indian carrier:

NOTIFICATION-VI

[G.O. Ms. No.168, Commercial Taxes and Registration (B2), 9th November 2020,
Aippasi 24, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/736(d-6)/2020.

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 the 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 an Indian carrier, for the purpose of their international flights, with effect from the date on which the Notification issued by the Central Government specifying that Indian carrier as a "designated Indian carrier" under sub-section (5) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) is published in the *Gazette of India*, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall come into force at once.

APPENDIX.
CERTIFICATE.

To

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[Name of the selling dealer (oil companies)]

Certified that our airline..... is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No..... published in Part II-Section 3-sub-section (ii) of the *Gazette of India*, Extraordinary, dated the....., for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Date:

Signature:

Name:

Designation:

Name of the designated Indian carrier:

Dr. BEELA RAJESH,
Secretary to Government.