



### **ABSTRACT**

Waiver – Commercial Taxes Department – Waiver of tax, Surcharge, interest and penalty payable by certain dealers on the sale of synthetic gems in Chennai (North) and Madurai Divisions for the period from 01.01.1983 to 31.03.1994 under the Tamil Nadu General Sales Tax Act, 1959 and Central Sales Tax Act, 1956 – Waiver -Orders - Issued.

### **Commercial Taxes and Registration (D2) Department**

**G.O. (2D) No.102**

**Dated:01.12.2022**

**சுபகிருது, கார்த்திகை - 15**

**திருவள்ளூர் ஆண்டு, 2053**

Read:

1. From the President, the South India Synthetic Stones Manufacturers and Dealers Association representation dated 21.09.1994.
2. G.O.(Ms.) No.410, Commercial Taxes and Religious Endowment Department, dated 03.10.1997.

Read Also:

3. From the Principal Secretary / Commissioner of Commercial Taxes Letters No.VA-5(DC-II)/49044/2001, dated 03.09.2021 and 29.04.2022.

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### **ORDER:-**

In the representation first read above, the President of South India Synthetic Stones Manufacturers and Dealers Association had represented the Government for waiver of sales tax on the sale of synthetic gems for the period from 1982-83 to 1993-94. Accordingly, an amount of Rs.2,09,49,337/- (Tamil Nadu General Sales Tax Act, 1959 – Sales Tax, Surcharge, Additional Surcharge, Additional Sales Tax and Penalty and Central Sales Tax Act, 1959 – Sales Tax with penalty wherever applicable) for the period from 1982-1983 to 1993-1994 for 226 dealers were waived in the Government Order second read above with the following directions:-

- (i) The tax due as also the penalty and interest from manufacturers and traders of polished synthetic gems for the period from 01.01.1983 to 31.03.1994 be waived subject to
- (ii) below;

- (ii) Where tax had been collected by the dealers the amount should be remitted to Government with interest but without penalty subject to (iii) below;
- (iii) In the case of 80 dealers who had since closed business no action need to be taken to recover any tax, penalty or interest from them.

2. The Joint Commissioner (State Tax), Chennai (North) Division had furnished supplementary waiver proposal in respect of left out cases for the period from 01.01.1983 to 31.03.1994 which were not included in Government Order first read above as detailed below:-

**CHENNAI DIVISION**

Name of the Dealer Tvl. (under TNGST Act)	TNGST Assessment Year	Tax (Rs.)	SC + ASC (Rs.)	AST (Rs.)	Penalty (Rs.)	Total	
Shoba Diamond	1983-84	0	0	0	8789	8789	
	1985-86	1715	0	0	0	1715	10,504
Ashok Diamonds	1984-85	0	0	1294	0	1294	
	1989-90	5425	751	0	0	6176	
	1990-91	8840	1768	0	0	10608	18,078
Brij Mohan & Co.	1984-85	1691	0	1188	0	2879	
	1985-86	199	41	0	0	240	3,119
Naresh & Co.	1984-85	20	0	0	0	20	
	1986-87	5235	524	0	0	5759	5,779
Murali Diamond	1984-85	5405	540	0	0	5945	5,945
Imperial Chemical Diamond Works	1984-85	5022	503	0	0	5525	
	1985-86	4434	0	0	0	4434	
	1986-87	5833	0	0	0	5833	
	1987-88	4992	0	0	0	4992	
	1988-89	2863	0	0	0	2863	
	1989-90	2905	0	0	0	2905	26,552

Kapoorchand & Co.	1985-86	22705	2270	0	0	24975	
	1986-87	15237	1524	0	0	16761	
	1987-88	12377	1238	0	0	13615	
	1988-89	8090	810	0	0	8900	
	1989-90	8115	1117	0	0	9232	
	1990-91	14018	2804	0	0	16822	90,305
K.G.Kothari & Co.	1985-86	10986	1140	0	0	12126	
	1986-87	5474	128	0	0	5602	17,728
Total		151581	15158	248	8789	178010	1,78,010
				2			

Name of the Dealer Tvl. (under CST Act)	Assessment Year	Tax (Rs.)	Pty (Rs.)	Total	
Shoba Diamond	1991-92	855	0	855	855
Brij Mohan & Co.	1984-85	10000	0	10000	
	1985-86	26738	0	26738	
	1986-87	3729	0	3729	
	1987-88	4216	0	4216	
	1988-89	11548	0	11548	
	1989-90	1336	2672	4008	60,239
Kapoorchand & Co.	1984-85	1465	0	1465	
	1985-86	1559	0	1559	
	1986-87	1354	0	1354	
	1987-88	915	0	915	
	1988-89	650	0	650	
	1989-90	470	0	470	
	1990-91	231	0	231	6,644
K.G.Kothari & Co.	1985-86	793	0	793	793
Total		65859	2672	68531	68,531

### **MADURAI DIVISION**

1. Tvl. M.S.P. Navaneethan and Co (TNGST - 424178):

Asst. Year	Tax	SC	Int. 24(3)	Pty	Total
1982-83	0	0	29506	0	29,506
1983-84	0	0	7553	0	7,553
1984-85	8754	0	24362	0	33,116
1985-86	0	0	3984	0	3,984
1986-87	1539	0	3596	0	5,135
1987-88	0	0	0	0	0
1988-89	0	0	2129	0	2,129
1989-90	0	0	3497	0	3,497
1990-91	0	400	24309	0	24,709

1991-92	0	119	12304	0	12,423
1992-93	0	0	11924	0	11,924
1993-94	0	0	217	0	217
Total	10293	519	123381	0	1,34,193

2. Tvl. P. Meenakshi Sundaram and Sons (TNGST - 487168):

Asst. Year	Tax	SC	Int. 24(3)	Pty	Total
1982-83	0	0	10046	0	10,046
1983-84	0	0	11538	0	11,538
1984-85	0	0	0	0	0
1985-86	0	0	0	0	0
1986-87	0	0	27079	0	27,079
1987-88	0	0	0	0	0
1988-89	0	0	11443	0	11,443
1989-90	0	0	14013	0	14,013
1990-91	0	0	12548	0	12,548
1991-92	0	0	27560	0	27,560
1992-93	0	0	22205	0	22,205
1993-94	23875	3581	8951	0	36,407
Total	23875	3581	145383	0	1,72,839

3. Tvl. T.R. & Co (TNGST - 411909):

Asst. Year	Tax	SC	Int. 24(3)	Pty	Total
1982-83	0	0	9083	0	9,083
1983-84	0	0	9213	0	9,213
1984-85	0	0	9572	0	9,572
1985-86	0	0	9069	0	9,069
1986-87	0	0	7502	0	7,502
1987-88	0	0	7379	0	7,379
1988-89	0	0	6598	0	6,598
1989-90	0	400	7709	0	8,109
1990-91	881	119	1160	0	2,160
1991-92	0	0	0	0	0
1992-93	0	0	0	0	0
1993-94	0	0	0	0	0
Total	881	519	67285	0	68,685

3. Considering the reports of the Joint Commissioners (ST), Chennai (North) Division and Madurai Division also the fact that the above dealers had not collected any tax on the sales of synthetic gems for the period from 01.01.1983 to 31.03.1994, the Principal Secretary/Commissioner of Commercial Taxes has sent proposals for Supplementary Waiver, in the letter 3<sup>rd</sup> read above towards an amount of Rs.6,22,258/-, [Rs.1,78,010/- + Rs.68,531/- + Rs.1,34,193/- + Rs.1,72,839/- + Rs.68,685/-] under the Tamil Nadu General Sales Tax Act, 1959 and Rs.68,531/- under the Central



Sales Tax Act, 1956 and informed that the said proposals were not waived under the Samadhan Scheme.

4. The above waiver proposal was agreed by the Waiver Committee.

5. After careful examination of the recommendations of the Waiver Committee, the Government, in exercise of the powers conferred under item 7 of Appendix 21 of Chapter XII of the Tamil Nadu Financial Code Volume-II, have decided to waive a sum of Rs.6,22,258/- (Rupees six lakhs twenty-two thousand two hundred and fifty-eight only) [Rs.1,78,010/- + Rs.68,531/- + Rs.1,34,193/- + Rs.1,72,839/- + Rs.68,685/-], towards the tax, surcharge, interest and penalty, being an amount of Rs.5,53,727/- (Rupees five lakhs fifty-three thousand seven hundred and twenty seven only) under Tamil Nadu General Sales Tax Act, 1959 and Rs.68,531/- (Rupees sixty eight thousand five hundred and thirty-one only) under the Central Sales Tax Act, 1956 payable on the sales of synthetic gems for the period from 01.01.1983 to 31.03.1994 by the dealers of Chennai (North) Division and Madurai Division as mentioned in para 2 above.

6. This order does not require the concurrence of the Finance Department-vide its G.O.(Ms)No.334, Finance (BG-I) Department, dated 22.10.2022.

(By Order of the Governor)

B.JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT.

To

The Principal Chief Secretary /

Commissioner of Commercial Taxes, Chennai-5.

✓ The Joint Commissioner (State Tax), Chennai Division / Madurai Division.

The Accountant General(Accounts & Entitlements), Chennai-18.

The Accountant General (Audit), Chennai - 18.

(through the Principal Secretary/ Commissioner of  
Commercial Taxes, Chennai - 5).

Copy to:

The Special Personal Assistant to the Minister for  
Commercial Taxes and Registration, Chennai - 9.


The Private Secretary to the Secretary to Government,

Commercial Taxes and Registration Department, Chennai-9.

The Finance (Revenue) Department, Chennai - 9.

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//Forwarded by Order//

  
8/12/22  
SECTION OFFICER  
8/12/22