



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Intra-State supply of heavy water and nuclear fuels by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd – Exempt from state tax – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.113

Dated: 21.9.2017

Purattasi-5

Thiruvalluvar Aandu, 2048

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 21st September, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

✓ The Additional Chief Secretary/Commissioner of State Tax, 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 21st September, 2017 and to send 500 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements),
Chennai-18 (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. on www.tn.gov.in).
SF/SC.

//Forwarded/ By Order//

S. Sridi
21/9/2017

SECTION OFFICER

S.A.

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the state tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

2. This notification shall come into force with effect from the 21st day of September, 2017.

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

d. dindi
21/9/2017
SECTION OFFICER
[Signature]
21/9/2017