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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – State tax on intra-State supplies of Motor Vehicles – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.135

Dated: 13.10.2017

Purattasi-27

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 13th October, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)



✓ 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 13th October, 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//

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13/10/2017

SECTION OFFICER

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29 th June, 2017.	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29 th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation.—For the purposes of this notification, -

(i) “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017
2.	<ul style="list-style-type: none">i. The supplier of Motor Vehicle is a registered person.ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

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

/True Copy/

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13/7/2018

SECTION OFFICER