



GOVERNMENT OF TAMIL NADU
2013

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TAMIL NADU GOVERNMENT GAZETTE

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No. 34]

CHENNAI, WEDNESDAY, FEBRUARY 6, 2013
Thai 24, Nandhana, Thiruvalluvar Aandu-2044

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 7, Commercial Taxes and Registration (B2), 6th February 2013,
Thai 24, Nandhana, Thiruvalluvar Aandu-2044.]

No. SRO A-1(c)/2013.

In exercise of the powers conferred by Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/(a-12)/2007, published at Page 10 of Part II-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st January 2007, the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act by any distributor in Tamil Nadu on the sale of Liquefied Petroleum Gas for domestic use to the consumer in the State.

2. The exemption hereby made shall be deemed to have come into force on the 1st July 2011 subject to the following conditions:-

- (i) there shall be no refund of tax already collected from the final consumers on the sale of Liquefied Petroleum Gas for domestic use in the State and remitted to the Government between 1st July 2011 and 5th February 2013; and
- (ii) any tax already collected from the final consumers on the sale of Liquefied Petroleum Gas for domestic use in the State during the above said period and not yet remitted to the Government shall be remitted to the Government.

TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 8, Commercial Taxes and Registration (B1), 6th February 2013,
Thai 24, Nandhana, Thiruvalluvar Aandu-2044.]

No. SRO A-1(d)/2013.

In exercise of the powers conferred by sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendment hereby made shall come into force on the 6th February 2013.

AMENDMENT

In the said Rules, for Form I, excluding the Annexures thereto, the following Form shall be substituted, namely:--
DTP—III-1(a) Ex. (34)

FORM-I

[See Rule 7(1)(a),7(2) and 7(3)]

VALUE ADDED TAX MONTHLY RETURN

Name of the dealer : _____

To _____

The Assessing Authority, Circle _____

TIN _____ Month _____ Year _____

INPUT TAX CREDIT		TAX PAYABLE	
(A)	(B1)	(F1)	(S1)
1 Input Tax Credit carry forward (Rs.) (No input tax credit of capital goods to be included here) Purchase value during the month (Rs.)		1 Purchase turnover under Sec.12 (Rs.) (Input Tax Credit allowable)	
INPUT ITEMS (First schedule goods) (a) Goods taxable at 1% (a) Goods taxable at 2% (b) Goods taxable at 4% (c) Goods taxable at 5% (d) Goods taxable at 12.5% (e) Goods taxable at 14.5% (f) Purchases under Sec.12 Total = (a)+(b)+(c)+(d)+(e)+(f) Less : Reverse Credit * Less : ITC refund claimed as per G.O. TOTAL (NET) (B) Goods exempted (C)		OUTPUT ITEMS (a) Local sales at 1% (b) Local sales at 2% (c) Local sales at 4% (d) Local sales at 5% (e) Local sales at 12.5% Total = (a)+(b)+(c)+(d)+(e) Less: Sales return / Unfructified Sales Total (F) Zero rate sales (G) 1.Adjustment of advance tax 2.Entry tax paid, if any Less: Total (1+2) Net tax payable H1 (T1) = (F1) - (H1) (T2) = (A1) + (T1)	
CAPITAL GOODS (a) Upto previous month (b) During the month Total Less : Reverse Credit* Less : ITC refund claimed as per G.O. TOTAL (NET) (D) 4 Total Input Tax Credit (E) = (A)+(B1)+(D)		OUTPUT ITEMS (Input Tax Credit not allowable) Exempted sales Less : Sales return/unfructified sales Total (J) Sales under Sec.10 (S) 1.Adjustment of advance tax 2. Entry tax paid, TDS, refund, if any Less: Total (1+2) TOTAL TURNOVER (F)+(J)+(S) (1) Output Tax Paid and claimed Refund P1 (2) Tax Deferred P2 NET TAX PAYABLE (T4) REVISED T4 - (P1+P2)	
*Vide Sec.19		Net tax payable (T4) = (T2)+(S1)-(T3)	
Only for Companies availing incentives as per G.O.		T4 - (P1+P2)	

A. Payment details:

Amount payable, if (T4) is excess of (E)

(T4 - E)

(Rs.)

Amount paid

(Rs.)

Sl.No.	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:	(in words) Rupees				

P1. Payment details for Output Tax Paid and Claimed Refund (Only for Companies availing incentives as per G.O.)

P1

(Rs.)

Amount paid

(Rs.)

Sl.No.	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:	(in words) Rupees				

B. Amount of Input Tax Credit excess available, if (E) is excess of (T4)

(E-T4)

(Rs.)

<u>LESS:</u>		
1. If refund is claimed for input tax related to Zero rate sales, the amount:		
2. If tax payable under the CST Act for this month has to be adjusted, the amount:		
Input Tax Credit, if any, carried forward to next month: B- (1+2)	Total (1+2)	(Rs.)

DECLARATION

- I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and correct.
- I/We declare that I am/We are authorised by Proprietor/Partner/Board of Directors to sign the returns.

Place:

Date:

Signature:

Name:

Status and Relationship to the dealer: "

Seal

SUNIL PALIWAL,
Secretary to Government.