



# TAMIL NADU GOVERNMENT GAZETTE

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## Part II—Section 2

Notifications or Orders of interest to a section of the public  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

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## NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION  
DEPARTMENT

**Exemption from payment of Value Added Tax on purchase of goods by Police Canteens in Tamil Nadu as well as Subsequent sale to the serving and Retired State Police Personnel and to the serving, Retired and deceased Uniformed Personnel of Fire and Rescue Services and Prisons and their Families under Tamil Nadu Value Added Tax Act, 2006.**

Serial No.	Invoice No./ Date.	Description of goods	Quantity	Value (Rs.)
(1)	(2)	(3)	(4)	(5)
			Total	
(Rupees .....only)				

[G.O. Ms. No. 121, Commercial Taxes and Registration (B2), 11th September 2012, Aavani 26, Thiruvalluvar Aandu-2043.]

No.II(2)/CTR/616/2012.—In exercise of the powers conferred by sub-sections (1), (2) and (3) of 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(2)/CTR/90 (k-3)/2011, published at Pages 2-3 of Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st March 2011, the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act by any dealer on the sale of any goods (other than petrol, diesel, cement, liquor and alcoholic beverages) to the State Police canteens established in the State at (i) RC, Avadi, Chennai, (ii) Tamil Nadu Special Police I Battalion Trichy and (iii) Tamil Nadu Special Police VI Battalion Madurai and canteens to be established in the State on the lines of Central Police Canteen network for the serving and retired Tamil Nadu State Police Personnel and serving, retired and deceased Uniformed Services Personnel of Fire and Rescue Services and Prisons Department and their families, subject to the following conditions, namely:—

(a) That the dealer obtains and produces before the Assessing Authority a certificate duly filled and signed by the purchaser in the Form appended below; and

(b) That the State Police canteen files the annual return before the Assessing Authority as required under sub-rule (7) of rule 7 of the Tamil Nadu Value Added Tax Rules, 2007.

2. The exemption hereby made shall be deemed to have come into force on the 8th June 2012.

## APPENDIX.

## CERTIFICATE.

(Name and address of the selling dealer)

.....

Tax Payers Identification No.....

It is hereby certified that the goods listed below are purchased by the State Police canteen:—

(Signature)

Place:

Name :

Status :

Date:

Seal of Office :

## NOTIFICATION-II

[G.O. Ms. No. 121, Commercial Taxes and Registration (B2), 11th September 2012, Aavani 26, Thiruvalluvar Aandu, 2043]

No.II(2)/CTR/617/2012.—In exercise of the powers conferred by sub-sections (1), (2) and (3) of 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(2)/CTR/90(k-4)/2011, published at page 3 of Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 1st March 2011, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by the State Police Canteens established in the State at (i) RC, Avadi, Chennai (ii) Tamil Nadu Special Police I Battalion Trichy and (iii) Tamil Nadu Special Police VI Battalion Madurai and canteens to be established in the State on the lines of Central Police canteen network for the serving and retired Tamil Nadu State Police Personnel and serving, retired and deceased Uniformed Services Personnel of Fire and Rescue Services and Prisons Department and their families, subject to the condition that the sales are effected only to the serving and retired State Police Personnel and to the serving, retired and deceased Uniformed Services Personnel of Fire and Rescue Services and Prisons Department and their families in Tamil Nadu.

2. The exemption hereby made shall be deemed to have come into force on the 8th June 2012.

SUNIL PALIWAL,  
Secretary to Government.

**Provisions for Payment of Consolidation of Stamp Duty Chargeable in respect of Issue of Policies by the Star Health and Allied Insurance Co., Ltd., under the Indian Stamp Act.**

[G.O.Rt. No. 782, Commercial Taxes and Registration (J1), 5th September 2012.]

No. II(2)/CTR/618/2012.—In exercise of the powers conferred by clause (b) of sub-section (1) of Section 9 of