



**TAMIL NADU
GOVERNMENT GAZETTE
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CHENNAI, MONDAY, OCTOBER 31, 2011
Aippasi 14, Thiruvalluvar Aandu-2042

Part III—Section 1(a)

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

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 133, Commercial Taxes and Registration (B1), 31st October 2011,
Aippasi 14, Thiruvalluvar Aandu-2042.]

No. SRO A-18(b)/2011.

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 amendments to the Tamil Nadu Value Added Tax Rules, 2007:—

2. The amendments hereby made shall come into force on the 31st October, 2011.

AMENDMENTS.

In the said Rules,-

“(1) in rule 3, after clause (a), the following clause shall be inserted, namely:—

“(aa) “Authority” means the authority constituted by the Government under Section 48-A of the Act;”

(2) after rule 12, the following rule shall be inserted, namely:—

“**12-A Authority for Clarification and Advance Ruling.**—(1) Every application under Section 48-A by a registered dealer, seeking clarification on any point concerning the rate of tax, shall be made to the Authority in Form VV in quadruplicate and shall be accompanied by a crossed banker's cheque in favour of State Bank of India or crossed demand draft or pay order of a Bank in support of having paid a sum of rupees one thousand only in favour of the Commissioner of Commercial Taxes, Chennai.

(2) On receipt of any such application, the Authority shall cause a copy thereof to be forwarded to the assessing or registering authority concerned and call for any information or records.

(3) The Authority may, after examining such application and the records called for, by order, either admit or reject the application within thirty days from the date of receipt of the application:

4. (a) Name of the goods for which clarification or advance ruling is sought :
- (b) Specify the Tamil Nadu Value Added Tax Schedule Entry for adopting the rate of tax in monthly return :
5. Whether clarification on rate of tax now required is pending before any appellate authority or court :
6. Full particulars of the goods (Example-its composition and predominant use, supported by a literature or brochure or technical lab certificate whichever are available) :
7. How the goods is understood in common parlance or commercial circles :
8. The nomenclature adopted in the invoice or sale bill for the goods :
9. (a) Whether the goods is subject to excise duty under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) and if so, the tariff number. (If yes, enclose the details and excise invoice) :
- (b) Whether additional excise duty is also payable besides basic duty and, if so, item number in the Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957) (If yes, enclose the details and excise invoice) :
10. Payment details of Application fee under rule 12-A (In case of crossed demand draft or crossed banker's cheque or pay order, the name of bank, branch name and no./ date shall be furnished) :

VERIFICATION.

I/We..... the applicant(s) do hereby declare that the particulars given above are true, correct and complete to the best of my/our knowledge and belief.

Signature of the Applicant(s):.....

Name with Seal:.....

NOTE.— (1) The application should be in quadruplicate.

(2) Separate application should be filed for each goods.

(3) The list of annexure to be enclosed with this application should be specified with application.

(4) The applicant should state the facts and the law to which the clarification/advance ruling is sought for, with supporting documents and samples.”.

SUNIL PALIWAL,
Secretary to Government.