



TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 42]

CHENNAI, WEDNESDAY, OCTOBER 28, 2009
Aippasi 11, Thiruvalluvar Aandu-2040

Part II—Section 1

Notifications or Orders of specific character or of particular interest to the public
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

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NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

Exemption in respect of Tax payable on the sale of Beedi, Beedi Tobacco, Tobacco Leaves, Snuff and Cheroot under Tamil Nadu Value Added Tax Act.

VARIATION TO NOTIFICATION

[G.O. Ms. No. 149, *Commercial Taxes and Registration (B2)*, 12th October 2009,
Purattasi 26, Thiruvalluvar Aandu-2040.]

No. II(1)/CTR/36/2009.—In exercise of the powers conferred by sub-section (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following variation to the Commercial Taxes and Registration Department Notification No. II(1)/CTR/52(a)/2007, published at page 1 of Part II—Section 1 of the *Tamil Nadu Government Gazette Extraordinary*, dated the 8th August 2007:—

VARIATION

In the said Notification, for the expression "snuff and cheroot", the expression "snuff, cheroot and chewing tobacco" shall be substituted.

RAJEEV RANJAN,
Principal Secretary to Government.

CO-OPERATION, FOOD AND CONSUMER PROTECTION DEPARTMENT

Imposition of stock-holding and turnover limits and putting in place of licensing mechanism of sugar dealer for certain period under Essential Commodities Act.

[G.O. (3D) No. 19, *Co-operation, Food and Consumer Protection (D1)*, 22nd September 2009,
புரட்டாசி 6, திருவள்ளூர் ஆண்டு-2040.]

No. II(1)/CFCP/37/2009.—The following Notification of the Government of India, Ministry of Consumer Affairs, Food and Public Distribution (Department of Food and Public Distribution), New Delhi, the 22nd August 2009 is republished:—

G.S.R. 597(E).—In exercise of the powers conferred by sub-section (1) of Section 3 of the Essential Commodities Act, 1955, the Central Government hereby directs that no person, establishment, or industrial unit using or consuming more than ten quintals of sugar per month as a raw material for production or consumption or use, in any manner, shall keep in stock, at any time, sugar exceeding fifteen days of such use or consumption:

Provided that nothing contained in this order shall apply to any institution belonging to the Central Government or the State Government or an Union Territory administration or a local body or run by a registered charitable trust, hospital, hostel for working men and women and hostel of any educational institution.

Explanation.—For the purposes of this Order,—

(a) the question whether the average use or consumption of sugar by a person, establishment or industrial unit exceeds ten quintals or not, shall be determined by a certificate issued by a Chartered Accountant after taking into account monthly use or consumption of sugar by such person, establishment or unit in the last twelve months;

(b) "Chartered Accountant" shall have the same meaning as assigned to it in clause (b) of sub-section (1) of Section 2 of the Chartered Accountant Act, 1949.

2. This Order shall come into force after twenty one days of its publication in the Official Gazette and remain in force for a period of six months.

[Letter No. 1(17)98-SPY D.II(Vol.IV)]

R.P. BHAGRIA,
Chief Director (Sugar).

K. SHANMUGAM,
Principal Secretary to Government.