



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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## Part II—Section 1

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

### **NOTIFICATIONS BY GOVERNMENT**

#### **COMMERCIAL TAXES AND REGISTRATION DEPARTMENT**

**EXEMPTION FROM PAYMENT OF VAT ON BATTERY OPERATED MOTORISED RETROFITTED SCOOTER  
FOR THE USE OF DIFFERENTLY ABLED PERSONS UNDER THE TAMIL NADU VALUE ADDED TAX ACT.**

*[G.O. Ms. No. 18, Commercial Taxes and Registration (B2), 1st March 2013,  
Maasi 17, Nandhana, Thiruvalluvar Aandu-2044.]*

**No. II(1)/CTR/5(b)/2013.**

In exercise of the powers conferred by sub-sections (1) and (2) 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 an exemption in respect of the tax payable under the said Act by any dealer on the sale of Battery operated motorised retrofitted scooter for use of the differently abled persons in the State.

2. The exemption hereby made shall be deemed to have come into force with effect on and from the 14th December 2012, subject to the following conditions, namely:-

(i) There shall be no refund of tax already collected and remitted to the Government between 14th December 2012 and 28th February 2013; and

(ii) Any tax already collected during the above said period and yet to be remitted to the Government shall be remitted to the Government.

SUNIL PALIWAL,  
Secretary to Government.