



# TAMIL NADU GOVERNMENT GAZETTE

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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

#### NOTIFICATIONS UNDER TAMIL NADU VALUE ADDED TAX ACT.

[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/12(a-1)/2012.

In exercise of the powers conferred by sub-section (1) of Section 86 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 Second Schedule to the said Act.

2. The amendments hereby made shall come into force on the 1st day of April 2012.

#### AMENDMENTS.

In the Second Schedule,—

(1) for items 1 and 2 and the entries relating thereto, the following items and entries shall be substituted, namely:—

"1. Alcoholic liquors of all kinds for human consumption which are purchased/procured/brought from outside the State other than foreign liquors falling under item 3.	At the point of first sale in the State.	58 per cent.
	At the second point of sale in the State.	14.5 per cent.
2. Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3.	At the point of first sale in the State.	58 per cent.
	At the second point of sale in the State.	38 per cent.
	At the third point of sale in the State.	14.5 per cent.;"

(2) for Explanation-I, the following Explanation shall be substituted, namely:—

"Explanation-I.— For the purpose of levy of tax at the second point of sale in the State for the item in Sl.No. 2, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale. While, for the purpose of levy of tax at the third point of sale in the State for the item in Sl.No.2, it shall be on the total turnover of that item."

## NOTIFICATION – II.

[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/12(a-2)/2012.

In exercise of the powers conferred by sub-section (1) of Section 86 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 **First Schedule** and the **Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012**.

## AMENDMENTS.

- (1) In the Fourth Schedule, in Part-B, item 65 and the entries relating thereto shall be omitted;
- (2) In the First Schedule, in Part-B, for item 145 and the entries relating thereto, the following items and entries shall be substituted, namely:-

**“145. (i) Vegetable oils including refined Vegetable Oils.**

**(ii) Oil cake other than those specified in the Fourth Schedule.”.**

## NOTIFICATION - III.

[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/12(a-3)/2012.

In exercise of the powers conferred by sub-section (1) of Section 86 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 **First Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012**.

## AMENDMENTS.

In the First Schedule, in Part-B,-

- (1) the existing entry in Serial Number 46 shall be renumbered as Serial Number 46-A;
- (2) before the above entry as so renumbered, the following entry shall be inserted, namely:—

**“46. Electrically operated two wheelers (E-bikes).”.**

## NOTIFICATION - IV.

[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/12(a-4)/2012.

In exercise of the powers conferred by sub-section (1) of Section 86 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 **First Schedule** to the said Act.

2. The amendment hereby made shall come into force on the **1st day of April 2012**.

## AMENDMENT.

In the First Schedule, in Part-B, after item 34 and the entries relating thereto, the following item and entries shall be inserted, namely:-

**“34-A. Compact Fluorescent Lamps and Compact Fluorescent Tubes.”.**

## NOTIFICATION - V.

[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/12(a-5)/2012.

In exercise of the powers conferred by sub-section (1) of Section 86 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 **Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012**.

## AMENDMENTS.

In the Fourth Schedule, in Part-B,-

- (1) the existing items 48-A and 48-B shall be renumbered as items 48-B and 48-C respectively;
- (2) after item 48 and the entries relating thereto, the following item and entry shall be inserted, namely:-

**"48-A Insulin of all types."**

## NOTIFICATION - VI.

*[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]*

**No. II(1)/CTR/12(a-6)/2012.**

In exercise of the powers conferred by sub-section (1) of Section 86 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 **First Schedule** to the said Act.

2. The amendment hereby made shall come into force on the **1st day of April 2012.**

## AMENDMENT.

In the First Schedule, in Part-B, after item 67-A(ai) and the entries relating thereto, the following item and entries shall be inserted, namely:-

**"67-A(aii). Splints and Veneers for matches."**

## NOTIFICATION - VII.

*[G.O. Ms. No. 47, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]*

**No. II(1)/CTR/12(a-7)/2012.**

In exercise of the powers conferred by sub-section (1) of Section 86 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 **Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012.**

## AMENDMENTS.

In the Fourth Schedule, in Part-B,-

- (1) the existing items 41-A and 41-B shall be renumbered as items 41-B and 41-C respectively;
- (2) after item 41 and the entries relating thereto, the following item and entry shall be inserted, namely:-

**"41-A Handmade locks."**

*[G.O. Ms. No. 48, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]*

**No. II(1)/CTR/12(a-8)/2012.**

In exercise of the powers conferred by sub-sections (1) 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(1)/CTR/11(b-5)/2008, published at page 3 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 1st April 2008, the Governor of Tamil Nadu hereby makes an **exemption** in respect of tax payable under Section 12 of that Act by any dealer referred to in clause (b) of sub-section (1) of Section 7 and sub-section (1) of Section 8 of that Act, on the purchase of goods mentioned in items 18, 67 and 68 of Part-B of the Fourth Schedule to the said Act.

2. The Notification shall come into force on the **1st day of April 2012.**

## NOTIFICATION-II.

[G.O. Ms. No. 48, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

## No. II(1)/CTR/12(a-9)/2012.

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 **cancel**s the Commercial Taxes and Registration Department Notification No. II(1)/CTR/30(a-3)/2007, published at page 4 of Part II-Section 1 of the *Tamil Nadu Government Gazette Extraordinary*, dated the 23rd March 2007.

2. The Notification shall come into force on the **1st day of April 2012**.

## NOTIFICATION-III.

[G.O. Ms. No. 48, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

## No. II(1)/CTR/12(a-10)/2012.

In exercise of the powers conferred by sub-section (1) 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 tax payable under the said Act by any dealer on the sale of the following goods, namely:-

- (i) **Wheat**
- (ii) **Oats**
- (iii) **Feeding bottles and nipples**
- (iv) **Helmets**

2. The Notification shall come into force on the **1st day of April 2012**.

## NOTIFICATION-IV.

[G.O. Ms. No. 48, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

## No. II(1)/CTR/12(a-11)/2012.

In exercise of the powers conferred by sub-section (1) 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 a **reduction in rate of tax from 14.5 percent to 5 percent** in respect of tax payable under the said Act by any dealer on the sale of **sanitary towels, sanitary napkins, belt-less napkins, baby nappies and disposable diapers**.

2. The Notification shall come into force on the **1st day of April 2012**.

[G.O. Ms. No. 49, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

## No. II(1)/CTR/12(a-12)/2012.

In exercise of the powers conferred by sub-section (1) of Section 86 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 **Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012**.

## AMENDMENTS.

1. In the Fourth Schedule, in Part B, in Serial Number 1, for sub-entry (ii), the following sub-entries shall be substituted namely:-

- “(ii) **Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by the Government**
- (iii) **Sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”.**

[G.O. Ms. No. 50, Commercial Taxes and Registration (B1), 27th March 2012, Panguni 14, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/12(a-13)/2012.

In exercise of the powers conferred by sub-entry (ii) of Serial Number 1 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following implements as falling under the said sub-entry of the said Schedule to the said Act, namely:-

- (1) Bund Former
- (2) Cage Wheel
- (3) Castor Sheller
- (4) Chaff Cutter
- (5) Channel Former
- (6) Cultipacker
- (7) Cultivator
- (8) Disc harrow
- (9) Drag harrow
- (10) Groundnut Thresher
- (11) Multicrop Thresher
- (12) Paddy Combine Harvester
- (13) Paddy Transplanter
- (14) Plough, bed plough, chisel plough and disc plough
- (15) Power Weeder
- (16) Ridger
- (17) Rotavator
- (18) Spike harrow
- (19) Subsoiler.

2. The Notification shall come into force on the 1st day of April 2012.

SUNIL PALIWAL,  
Secretary to Government.