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GOVERNMENT OF TAMIL NADU
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# 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

# COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATION OF EXEMPTION PAYMENT OF VALUE ADDED TAX ON THE PURCHASE OF CERTAIN GOODS UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 38, Commercial Taxes and Registration (B2), 28th February 2011, Maasi 16, Thiruvalluvar Aandu 2042.]

# No. II(2)/CTR/90(k-1)/2011.

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 any goods (other than petrol, diesel, cement, liquor and alcoholic beverages) to the Central police canteen centres at (i) Central Training College-II, Central Reserve Police Force, Sanjeev Hills, PO-Thoppampatti, Coimbatore-17, (ii) Group Commandant, Central Reserve Police Force, Avadi, Chennai – 65, (iii) Central Industrial Security Force Unit, National Disaster Response Force, Bn.PO., Suraksha Campus, Arakkonam, Vellore – 152, 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 Central 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. This notification shall come into force on the 1st March 2011.

# **APPENDIX**

### CEDTICICATE

(Name and add	dress of the selling dealer)	CERTIFICATE			
	or the selling dealer)	••••			
TIN No					
It is hereby	certified that the goods listed	d below are purchased by the Cent	ral police canteen:-	_	
Serial No. (1)	Invoice No./ Date (2)	Description of goods (3)	Quantity (4)	Value (Rs.) (5)	
		To	otal		
(Rupees		Only)			
			(Sign	ature)	
Place:		Name		:	
Date:		Status		:	
		Seal of	Office	:	
		NOTIFICATION - II			

### NOTIFICATION - II

IG.O. Ms. No. 38, Commercial Taxes and Registration (B2), 28th February 2011, Maasi 16, Thiruvalluvar Aandu-2042.]

### No. II(2)/CTR/90(k-2)/2011.

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 the tax payable under the said Act by the Central Police Canteen centres at (i) Central Training College-II, Central Reserve Police Force, Sanjeev Hills, PO-Thoppampatti, Coimbatore-17, (ii) Group Commandant Central Reserve Police Force, Avadi, Chennai - 65, (iii) Central Industrial Security Force Unit, National Disaster Response Force, Bn.PO., Suraksha Campus, Arakkonam, Vellore - 152, subject to the condition that the sales are effected only to both the serving and retired personnel of Central police forces and the State police in Tamil Nadu.

2. This notification shall come into force on the 1st March 2011.

# NOTIFICATION - III

[G.O. Ms. No. 38, Commercial Taxes and Registration (B2), 28th February 2011, Maasi 16, Thiruvalluvar Aandu-2042.]

# No. II(2)/CTR/90(k-3)/2011.

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 any goods (other than petrol, diesel, cement, liquor and alcoholic beverages) to the State police canteen to be established in the State for serving and retired Tamil Nadu State police personnel on the lines of Central police canteen network, 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. This notification shall come into force on the 1st March 2011.

# **APPENDIX**

### **CERTIFICATE**

(Name and address of the selling dealer)								
It is hereby	y certified that the goods listed	d below are purchased by the State	e police canteen:					
Serial No. (1)	Invoice No./ Date (2)	Description of goods (3)	Quantity (4)	Value (Rs.) (5)				
		Total						
(Rupees		Only)						
			(Sign	(Signature)				
Place:		Name		:				
Date:		Status		:				
		Seal of	Office	:				

# NOTIFICATION - IV

[G.O. Ms. No. 38, Commercial Taxes and Registration (B2), 28th February 2011, Maasi 16, Thiruvalluvar Aandu-2042.]

# No. II(2)/CTR/90(k-4)/2011.

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 the tax payable under the said Act by the State Police Canteen to be established in the State for serving and retired Tamil Nadu State police personnel on the lines of Central police canteen network, subject to the condition that the sales are effected only to both the serving and retired State police personnel in Tamil Nadu.

2. This notification shall come into force on the 1st March 2011.

M<sub>D</sub>. NASIMUDDIN, Secretary to Government.

NOTIFICATION TO REDUCTION OF TAX ON PETROL UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 45, Commercial Taxes and Registration (B2), 1st March 2011, மாசி 17, திருவள்ளுவர் ஆண்டு–2042.]

# No. II(2)/CTR/90(k-5)/2011.

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 respect of tax payable by any dealer under the said Act on the sale of Petrol with or without additives from 30 per cent to 27 per cent.

2. The Notification shall come into force with effect on and from the 1st day of March 2011.

Mb. NASIMUDDIN, Secretary to Government.