



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 97]

CHENNAI, TUESDAY, APRIL 16, 2013
Chithirai 3, Vijaya, Thiruvalluvar Aandu-2044

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 TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 41, Commercial Taxes and Registration (B1), 16th April 2013, Chithirai 3, Vijaya, Thiruvalluvar Aandu-2044.]

No. SRO A-4(a)/2013.

In exercise of the powers conferred by sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006, the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendment hereby made shall come into force on the 16th April, 2013.

AMENDMENT

In the said Rules, for Form-I excluding the Annexures thereto, the following Form shall be substituted, namely:--

"FORM-1
[see rule 7(1)(a), 7(2) and 7(3)]
VALUE ADDED TAX MONTHLY RETURN

Name of the dealer : _____ To _____
 The Assessing Authority, _____ Circle TIN L _____
 Month _____ Year _____

INPUT TAX CREDIT		TAX PAYABLE	
(A)	(B)	(C)	(D)
1	Input Tax Credit carry forward (Rs.) (No input tax credit of capital goods to be included here)	Input Tax credit (VAT paid) (Rs.)	Tax due Rs. (A1)
INPUT ITEMS		Sales turnover/ value inside the State (Rs.)	
(First schedule goods)			
(a)	Goods taxable at 1%	(a)	Local sales at 1%
(b)	Goods taxable at 2%	(b)	Local sales at 2%
(c)	Goods taxable at 4%	(c)	Local sales at 4%
(d)	Goods taxable at 5%	(d)	Local sales at 5%
(e)	Goods taxable at 12.5%	(e)	Local sales at 12.5%
(f)	Goods taxable at 14.5%	(f)	Local sales at 14.5%
(g)	Purchases under Section 12	Total = (a)+(b)+(c)+(d)+(e)+(f)	
Total=(a)+(b)+(c)+(d)+(e)+(f)+(g)		Less: Sales return / Unfructified Sales	
2	Less : Reverse Credit *	(F)	Total (F)
Less : ITC refund claimed as per G.O.		Zero rate sales	
TOTAL (NET) (B)		1.Adjustment of advance tax	
Goods exempted (C)		2.Entry tax paid, if any	
		Less:	
		Total (1+2)	
		Net tax payable	
		(H1)	
		(T1) = (F1) - (H1)	
		(T2) = (A1) + (T1)	
CAPITAL GOODS		OUTPUT ITEMS	
(a)	Upto previous month	(Input Tax Credit not allowable)	
(b)	During the month	Exempted sales	
Total		Less : Sales return/unfructified sales	
3	Less : Reverse Credit*	Total (J)	
Less : ITC refund claimed as per G.O.		3 Sales under Section 10 (S)	
TOTAL (NET) (D)		1.Adjustment of advance tax	
		2. Entry tax paid, TDS, refund, if any	
		Less:	
		Total (1+2)	
		TOTAL TURNOVER (F)+(J)+(S)	
		(1) Output Tax Paid and claimed Refund	
		P1	
		(2) Tax Deferred	
		P2	
		NET TAX PAYABLE (T4) REVISED	
		(T4) - (P1+P2)	
4 Total Input Tax Credit (E) = (A)+(B1)+(D1)		Net tax payable	
		(T4) = (T2)+(S1)-(T3)	
*Vide Section 19		(T3)	
		Only for Companies availing incentives as per G.O.	

A. Payment details:

Amount payable, if (T4) is excess of (E)

[(T4) - (E)] (Rs.)

Amount paid

(Rs.)

Sl.No	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:					(in words) Rupees

P1. Payment details for Output Tax Paid and claimed Refund (Only for Companies availing incentives as per G.O.)

P1

Amount paid

(Rs.)

Sl.No	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:					(in words) Rupees

B. Amount of Input Tax Credit excess available, if (E) is excess of (T4)

[(E)-(T4)]

(Rs.)

LESS:		
1. If refund is claimed for input tax related to Zero rate sales, the amount:		
2. If tax payable under the CST Act for this month has to be adjusted, the amount:		
Total (1+2)		
Input Tax Credit, if any, carried forward to next month: (B) - (1+2)		(Rs.)

DECLARATION

1. I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete.
2. I/We declare that I am/We are authorised by Proprietor/Partner/Board of Directors to sign the returns.

Place:

Date:

Signature:

Name:

Status and relationship to the dealer:

Seal:

SUNIL PALIWAL,
Secretary to Government.