



ABSTRACT

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment –
Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No. 62

Dated: 06.05.2010.

ÀÁiu 23,

Thiruvalluvar Aandu, 2041.

Read :

From the Principal Secretary/Commissioner of Commercial Taxes
Letter No. Drafting Cell-I/7345/2010, dated 02.03.2010.

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ORDER:

The Notification annexed to this order will be published in an
Extraordinary issue of the Tamil Nadu Government Gazette, dated the
6th May, 2010.

(BY ORDER OF THE GOVERNOR)

T. JACOB

PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary
issue of the Tamil Nadu Government Gazette dated the 6th May
2010 and send 100 copies to the Government and 1000 copies
to the Principal Secretary/Commissioner of Commercial
Taxes, Chennai-5.)

The Principal Secretary/Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

The Joint Commissioner / Deputy Commissioner of
Commercial Taxes concerned (Through the Principal Secretary/
Commissioner of Commercial Taxes, Chennai-5).

Copy to:

The Senior PA to Minister (Commercial Taxes), Chennai - 9.
The Law Department, Chennai-9.

The Accountant General (Accounts and Entitlements)
Chennai-18/(By Name).

The Accountant General (Audit-I)/(Audit-II), Tamil Nadu,
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9
(for taking further action regarding for paper placing the G.O.,).

NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in)

SF/SCs.

// Forwarded: By Order //

Section Officer.

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 80 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 Tamil Nadu Value Added Tax Rules, 2007: -

AMENDMENT.

In the said Rules, in rule 7, after sub-rule (8), the following sub-rule shall be added, namely: -

- " (9) If a dealer having filed a return, finds any omission or error therein, other than as a result of an inspection or audit or receipt of any other information or evidence by the assessing authority, he shall file a revised return rectifying the omission or error within a period of six months from the last day of the relevant period to which the return relates. Where, as a result of such revised return, the tax payable by the dealer increases, the dealer shall furnish along with such revised return, proof of payment of tax and interest due thereon under sub-section (4) of section 42 of the Act."

T. JACOB
PRINCIPAL SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.