



TAMILNADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Part III – Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO TAMIL NADU VALUE ADDED TAX RULES, 2007

[G.O. Ms. No.35, Commercial Taxes and Registration (B1), 30th March 2009

பங்குனி 17, திருவள்ளுவர் ஆண்டு 2040]

No.SRO A-6(a)/2009.

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 amendments to the Tamil Nadu Value Added Tax Rules, 2007:-

AMENDMENTS

In the said Rules:-

(1) in rule 7, after sub-rule (7), the following sub-rule shall be added namely:-

"(8) In case of dealers making electronic payment of the tax, the dealers whose taxable turnover in the previous year is two hundred crores of rupees and above, shall file the returns on or before 14th of the succeeding month along with proof of payment of tax and the others shall file the above returns on or before 22nd of the succeeding month along with proof of payment of tax.";

(2) in rule 23.-

(i) after clause (d), the following clause shall be inserted, namely:-

"(dd) by means of electronic payment through the website of the Commercial Taxes Department."; and

(ii) after the proviso, the following proviso shall be added, namely:-

" Provided further that the category of dealers as may be directed by the Commissioner of Commercial Taxes shall make electronic payment of tax through the website of the Commercial Taxes Department.

**RAJEEV RANJAN,
Secretary to Government.**