



**ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on purchase of certain goods to Sri Sarada Math - Orders - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms.No.63

**17315**

Dated: 14.5.2012

Panguni 7,  
Thiruvalluvar Aandu, 2043

Read:

1. Sri Sarada Math, Chennai representations dated 28.4.2011, 2.5.2011, 1.8.2011 and 31.10.2011.
2. From the Principal Secretary/Commissioner of Commercial Taxes, Letters No.Acts Cell-VI/15054/2011, dated 29.9.2011 and 19.12.2011.

\*\*\*\*\*

**ORDER:**

The Notification annexed to this order will be published in the next issue of the Tamil Nadu Government Gazette.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

~~To~~

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

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

(With a request to publish the Notification in the next issue of the Tamil Nadu Government Gazette and send 50 copies to the Government and 250 copies to the Commissioner of Commercial Taxes, Chennai-5.)

Sri Sarada Math, 15/7, Raghaviah Road, Chennai – 17.

The Joint Commissioner of Commercial Taxes concerned (Through the Commissioner of Commercial Taxes, Chennai-5)

..2..

**Copy to:-**

The Special P.A. to Minister (Finance), Chennai-9  
The Special PA to Minister (Commercial Taxes and Registration,  
Law, Courts and Prisons), Chennai - 9.  
The P.S. to Secretary to Government, Commercial Taxes and  
Registration Department, Chennai-9.  
The Finance Department, Chennai-9.  
The Law Department, Chennai - 9.  
The Accountant General (Accounts and Entitlements),  
Chennai-18/35. (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 placing the paper on the Table of the House).  
NIC, Chennai-9 (with a request to host the G.O. in the Tamil Nadu  
Government website [www.tn.gov.in](http://www.tn.gov.in))  
SF/SCs.

// Forwarded: by order //

*S. dindi*  
14/5/2012  
SECTION OFFICER

p.t.o.

/3/  
**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (1) and (2) 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 to Sri Sarada Math, Chennai - 600 017, subject to the following conditions, namely:-

(i) The seller shall furnish a declaration duly filled in and signed by the said Institution in the Form appended below along with the monthly return to the assessing officer concerned;

(ii) The goods shall be used by the said Math for the purpose of  
(a) Constructing a community hall (b) Conducting free coaching classes  
(c) Conducting computer classes for students (d) Vocational training like tailoring, embroidery, others for tribal women (e) Constructing a hostel for poor and orphaned children and (f) Providing Medical Assistance in Salur village, Thirukazhukundram Taluk, Kancheepuram District:-

**I. Building Materials.**

<u>Serial Number.</u>	<u>Materials.</u>	<u>Quantity.</u>
(1)	Blue Metal	25000 cubic feet
(2)	Bricks	2,00,000 bricks
(3)	Hollow block bricks	15 load
(4)	Solid block bricks	5 load
(5)	Country Tiles	20000 tiles

**II. Other Materials.**

<u>Serial Number.</u>	<u>Goods.</u>	<u>Quantity.</u>
(6)	Submersible pump sets	2 numbers.
(7)	Pump set 3hp	2 numbers.
(8)	Pump set 5hp	2 numbers.
(9)	High Voltage Cables	2500 meters
(10)	Pipes, tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes	Worth Rs.3,00,000/-
(11)	Wind mill for generating electricity	2 numbers.

/3/  
**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (1) and (2) 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 to Sri Sarada Math, Chennai - 600 017, subject to the following conditions, namely:-

(i) The seller shall furnish a declaration duly filled in and signed by the said Institution in the Form appended below along with the monthly return to the assessing officer concerned;

(ii) The goods shall be used by the said Math for the purpose of (a) Constructing a community hall (b) Conducting free coaching classes (c) Conducting computer classes for students (d) Vocational training like tailoring, embroidery, others for tribal women (e) Constructing a hostel for poor and orphaned children and (f) Providing Medical Assistance in Salur village, Thirukazhukundram Taluk, Kancheepuram District:-

**I. Building Materials.**

<u>Serial Number.</u>	<u>Materials.</u>	<u>Quantity.</u>
(1)	Blue Metal	25000 cubic feet
(2)	Bricks	2,00,000 bricks
(3)	Hollow block bricks	15 load
(4)	Solid block bricks	5 load
(5)	Country Tiles	20000 tiles

**II. Other Materials.**

<u>Serial Number.</u>	<u>Goods.</u>	<u>Quantity.</u>
(6)	Submersible pump sets	2 numbers.
(7)	Pump set 3hp	2 numbers.
(8)	Pump set 5hp	2 numbers.
(9)	High Voltage Cables	2500 meters
(10)	Pipes, tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes	Worth Rs.3,00,000/-
(11)	Wind mill for generating electricity	2 numbers.

**III. Medical Equipments for Charitable Dispensary.**

<u>Serial Number</u>	<u>Equipments.</u>	<u>Quantity.</u>
(12)	Short wave Diathermy	1 number.
(13)	Interferential Therapy	1 number.
(14)	Ultrasound Therapy	1 number.
(15)	Electronic Traction	1 number.
(16)	Dental X-ray unit	1 number.
(17)	300 Ma X-ray Machine	1 number.
(18)	BP apparatus	6 numbers.
(19)	Cell Counter	1 number.
(20)	Slit Lamp	1 number.
(21)	Other devices, if needed	Worth Rs.4,00,000/-

**IV. Materials for Vocational Training**

<u>Serial Number.</u>	<u>Goods.</u>	<u>Quantity.</u>
(22)	Computers and accessories	Worth Rs.2,50,000/-
(23)	Sewing Machine	30 numbers.

p.t.o.

**APPENDIX.**  
**DECLARATION.**

1. Name and complete address of the dealer.
2. Tax Payer Identification Number (TIN) of the dealer.

Certified that the following goods have been purchased by Sri Sarada Math, Chennai – 600 017 from the above said dealer for the purpose mentioned in G.O.Ms.No.63, Commercial Taxes and Registration (B2) department, dated 14.5.2012:-

<u>Serial Number.</u> (1)	<u>Description of goods.*</u> (2)	<u>Quantity.</u> (3)	<u>Bill Number and date.</u> (4)	<u>Value of goods.</u> (5)

\*Strike out whichever is not applicable

for and on behalf of Sri Sarada Math,  
Chennai.

Signature and status of the person  
signing the declaration.

Place:

Seal:

Date :

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

/ True copy /

*S. Sridi*  
14/5/2012  
SECTION OFFICER