



ABSTRACT

Tax – Tamil Nadu Value Added Tax Act, 2006 – Refund of Value Added Tax to Tvl. Ramakrishna Math, Natrampalli, Vellore district on the purchase of Ambulance for the use as mobile dispensary and as an ambulance for transporting patients to the hospital and back to their village – Orders Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O. Ms. No.148

Dated : 01.10.2009

**Puratasi 15,
Thiruvalluvar Aandu 2040.**

Read:

1. Tvl. Ramakrishna Math, Natrampalli, Vellore District representation dated 22.09.2008.
2. From the Principal Secretary / Commissioner of Commercial Taxes, Letter No.AC-5/45884/2008, dated 13.11.2008 and note dated 26.6.2009.

-oOo-

ORDER:

In the reference first read above, Tvl. Ramakrishna Math, Natrampalli, Vellore District have represented that they have purchased an Ambulance (WB Model 3350 MM) from the dealer Tvl. Sri Rama Jayem Force, Vellore through Bill No.209 Dated 25.4.2008 for Rs.7,43,261/- by paying the Value Added Tax amounting to Rs.82,585/- for use as mobile dispensary and as an ambulance for transporting patients to the hospital and back to their village. Therefore, they have requested to refund the tax paid by them on the purchase of ambulance.

2. In the reference second read above, the Principal Secretary / Commissioner of Commercial Taxes has recommended the Government to issue orders so as to enable him to refund the amount directly to the petitioner.

3. The Government have examined the proposal of the Principal Secretary / Commissioner of Commercial Taxes carefully and permit him to refund the sum of Rs.82,585/- (Rupees Eighty two thousand five hundred and eighty five only) being the Value Added Tax paid by Tvl. Ramakrishna Math, Natrampalli, Vellore District, subject to the conditions indicated therein and subject to verification of vouchers and other documents.

4. The Deputy Commissioner (Commercial Taxes), Vellore (North) Assessment Circle is authorised to verify the payment of Value Added Tax paid by Tvl. Ramakrishna Math, Natrampalli, Vellore District and to refund the eligible amount to them.

5. The expenditure sanctioned in para 3 above shall be debited to the following head of account:-

"0040 - Taxes on Sales, Trades etc. 102 Receipts under State Sales Tax Act - AN - Deduct refunds under State Value Added Tax Act, (1002)
02. Other Refunds under State Value Added Tax Act
(DPC 0040 00 102 AN - 0204)"

6. This order issues with the concurrence of Finance Department vide its U.O. No.54275/Fin/Rev/2009, dated 24.09.2009.

(By Order of the Governor)

RAJEEV RANJAN
PRINCIPAL SECRETARY TO GOVERNMENT.

To
The Principal Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai-5.
Tvl. Ramakrishna Math, Natrampalli, Vellore District 635 852.
The Deputy Commissioner (Commercial Taxes), Vellore (North) through the Principal
Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai-5.
The Accountant General, Chennai-18 / 35.
The Finance (Revenue) Department, Chennai-9
The Pay and Accounts Officer (East), Chennai- 5 / The District Treasury Officer, Vellore.

Copy to:

Private Secretary to Principal Secretary to Government, Commercial Taxes and
Registration Department, Chennai-9.
NIC, Chennai-9 [with a request to publish the GO in the Tamil Nadu Government
website]
SF / SC.

// Forwarded / By order //

SECTION OFFICER.

APPENDIX
NOTIFICATION - I

In exercise of the powers conferred by section 31 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby remits a sum of Rs.14,61,896/- (Rupees fourteen lakhs sixty one thousand eight hundred and ninety six only) being the tax payable on the second point of sale of Indian Made Foreign Liquor purchased from the Tamil Nadu Marketing Corporation Limited by the retail wine shop owners in respect of the period from the 15th June 1992 to the 11th March 1993 under the said Act.

NOTIFICATION - II.

In exercise of the powers conferred by section 31 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), and read with sub-section (2) of section 3 and sub-section (2) of section 3-A of the erstwhile Tamil Nadu Sales Tax (Surcharge) Act, 1971 (Tamil Nadu Act 24 of 1971), the Governor of Tamil Nadu hereby remits a sum of Rs.37,35,262/- (Rupees thirty seven lakhs thirty five thousand two hundred and sixty two only) being the difference of tax at 2% for the period from 1.4.1993 to 16.7.1996 and consequential surcharge and additional surcharge and difference of tax at 4% for the period from 17.7.1996 to 20.7.1998 and penalty payable on the sale of Polyethylene colour granules (Master Batches) under the said Acts.

NOTIFICATION - III.

In exercise of the powers conferred by section 31 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), and read with sub-section (2) of section 3 of the erstwhile Tamil Nadu Sales Tax (Surcharge) Act, 1971 (Tamil Nadu Act 24 of 1971), the Governor of Tamil Nadu hereby remits the difference of tax between 25% (twenty five percent) and 6% (six percent) and surcharge amounting to Rs.16,14,079/- (Rupees sixteen lakh fourteen thousand and seventy nine only) payable by the dealers on the sale of arrack in respect of the period from the 26th Mach 1985 to 29th March 1985 under the said Acts.

NOTIFICATION - IV.

In exercise of the powers conferred by section 31 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006),

and read with sub-section (2) of section 3 of the erstwhile Tamil Nadu Sales Tax (Surcharge) Act, 1971 (Tamil Nadu Act 24 of 1971), the Governor of Tamil Nadu hereby remits a sum of Rs.42,05,989/- (Rupees forty two lakhs five thousand nine hundred and eighty nine only) being the tax and surcharge payable on the sale of fertilizers by Tvl. Food Corporation of India, Chennai in respect of the years 1969-70 to 1971-72 under the said Acts.

NOTIFICATION - V.

In exercise of the powers conferred by section 31 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby remits a sum of Rs.24,84,912/- (Rupees twenty four lakhs eighty four thousand nine hundred and twelve only) being the penalty payable on the sale of REP licence by Tvl. Bilal Hussain and Company, Chennai in respect of the period 1989-90 and 1990-91 under the said Act.

RAJEEV RANJAN
PRINCIPAL SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.