



ABSTRACT

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to Form I and Form J – Notified.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms) No. 110

Dated: 10.8.2012

Aadi 26,
Thiruvalluvar Aandu, 2043
Read:

From the Commissioner of Commercial Taxes Letter No. Drafting Cell-1/9731/2012, dated 14.6.2012.

ORDER:

The Notification annexed to this Order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 10th August, 2012.

(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 Extraordinary issue of the Tamil Nadu Government Gazette dated the 10th August, 2012 and to send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned.

(Through the Commissioner of Commercial Taxes, Chennai-5).

p.t.o.

Copy to:-

The Senior P.A. 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 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 Law Department,Chennai-9.
The Director of Information and Public Relations (Press Release)
Department, Chennai - 9.
The Commercial Taxes and Registration (B2) department, Chennai - 9.
(for paper placing)
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in).
SF/SC

/Forwarded// By Order/

S. Anitha
SECTION OFFICER
10/11/2012

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

2. The amendments hereby made shall come into force on the 10th August, 2012.

AMENDMENTS.

In the said Rules,-

(1) in Form I, for Annexure I, the following Annexures shall be substituted, namely:-

"ANNEXURE-I.

Details of purchases / receipts during the month

<u>Serial Number</u>	<u>Name of the seller</u>	<u>Seller's TIN</u>	<u>Commodity Code</u>	<u>Invoice/ Delivery Note No. and date</u>	<u>Purchase/ Receipts Value (Rs.)</u>	<u>Rate of Tax</u>	<u>VAT/ CST paid (Rs.)</u>	<u>Category</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Category: **C** - Capital Goods; **E** - Exempted; **I** - Import; **O** - Inter-State Purchases requiring no Form C; **R** - Local Purchase Input (First Schedule); **A** - Purchases effected through agents / branches; **B** - Industrial Input.

p.t.o.

ANNEXURE I-A.

Details of Inter-State purchases / Stock Transfer Inward during the month

Sl. No.	Name of Seller/ Transferor	Address of the Selling Dealer / Transferor	Seller's/ Transferor's TIN	Commodity Code	Invoice/ Delivery Note No.	Invoice/ Delivery Note Date	Purchase Order No. *	Purchase Order Date *	Purchase/ Receipt Value (Net of Tax)	Rate of Tax	CSI paid	Total Purchase Value (10+12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Quantity or Weight **	Unit **	Name of the Transport Carrier from where goods were dispatched **	No. and Date of Railway / Postal / Goods Receipt with trip sheet of lorry or any other document. **	Date on which delivery was taken by transferee. **	Category
(14)	(15)	(16)	(17)	(18)	(19)

** for Form F prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only

* for Form C prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only

Category : J – Inter-State purchase against Form C

S – Stock receipts from Head Office / branches / principals outside the State.;

(2) to Form J, the following Annexure shall be added, namely:-

"ANNEXURE.

Details of Inter-State purchases / Stock Transfer Inward during the month

Serial Number	Name of Seller / Transferor	Address of the Selling Dealer / Transferor	Seller's / Transferor's TIN	Commodity Code	Invoice / Delivery Note No.	Invoice / Delivery Note Date	Purchase Order No. *	Purchase Order Date *	Purchase Receipt Value (Net of Tax)	Rate of Tax	CST paid	Total Purchase Value (10+12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Quantity or Weight **	Unit **	Name of the Transport Carrier from where goods were dispatched **	No. and Date of Railway / Postal / Goods Receipt with trip sheet of lorry or any other document **	Date on which delivery was taken by transferee **	Category
(14)	(15)	(16)	(17)	(18)	(19)

** for Form 'F' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only

* for Form 'C' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only

Category : J – Inter-State purchase against Form C

S – Stock receipts from Head Office / branches / principals outside the State

Place:
Date:

Signature:
Name :
Status and relationship to the dealer. "

Seal:

/True copy/

SUNIL PALIWAL,
SECRETARY TO GOVERNMENT
S. Paliwal
SECTION OFFICER