

Tax – Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on lease of Cinematographic Equipments, Studios, Laboratories and Recording Theatres, Audio, Video, Satellite Rights for a further period of three years from 29.9.2007 to 28.9.2010 – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION [B2] DEPARTMENT

G.O. Ms. No.157 Dated: 03.11.2009

Ipasi 17, Thiruvalluvar Aandu 2040.

Read:

- 1. G.O. Ms. No.150, Commercial Taxes Department, dated 29.9.2004.
- 2. From the Principal Commissioner / Commissioner of Commercial Taxes letter No.VAT Cell/25961/2009/A2 dated 09.10.2009.

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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)

RAJEEV RANJAN PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Principal Secretary / 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 <u>Tamil Nadu Government Gazette</u> and send 50 copies to the Government and 250 copies to the Principal Secretary / Commissioner of Commercial Taxes, Chennai-5.)

The Managing Director, AVM Productions, Chennai-26

All Additional / Joint / Deputy Commissioners of Commercial Taxes Department, (Through the Principal Secretary / Commissioner of Commercial Taxes, Chennai-5)

Copy to:

The Chief Minister's Office, Chennai-9

The South Indian Film Chamber of Commerce, Second Floor, Film Chamber Buildings, T.R. Sundaram Avenue, P.B. No.6226, 604, Anna Salai, Chennai-6

The Deputy Secretary to Hon'ble Minister (Finance), Chennai-9

The Senior PA to Minister (Commercial Taxes), Chenai-9

The Private Secretary to Principal 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 600 018.

The Finance Department, Chennai-9

The Law Department, Chennai-9

The Director of Information and public Relations (Press Release) Department, Chennai-9

The Commercial Taxes (B2) Department, Chennai-9

(for taking further action regarding paper placing on the Table of the House)

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 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby exempts the tax payable by any dealer under section 4 of the said Act on the right to use of cinematographic equipments falling under Entry 17 of Part C of First Schedule and Cine equipments in studios, laboratories, recording theatres and lease of audio, video and satellite rights.

2. This Notification shall be deemed to have come into force on the 29th September 2007 and shall remain in force upto and inclusive of the 28th September 2010.

RAJEEV RANJAN PRINCIPAL SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.