



## **ABSTRACT**

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to Rules – Notification – Issued.

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### **COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

**G.O. Ms. No.35**

**Dated : 30.03.2009**

**பங்குனி 17,**

**திருவள்ளூர் ஆண்டு 2040.**

**Read :**

From the Principal Secretary / Commissioner of Commercial Taxes Letter No.Drafting Cell-I/51462/2008 dated: 24.12.2008.

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### **ORDER :**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> March 2009.

(BY ORDER OF THE GOVERNOR)

**RAJEEV RANJAN,**  
SECRETARY TO GOVERNMENT.

To

The Works Manager, Government Central Press,  
Chennai – 79. (with a request to publish the Notification in the Extra-ordinary issue of the Tamil Nadu Government Gazette dated 30<sup>th</sup> March 2009 and send 50 copies to the Government and 500 copies to the Principal Commissioner / Commissioner of Commercial Taxes, Chennai -5)

The Principal Secretary / Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

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

Copy to:

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

The Law 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 Commercial Taxes and Registration (B2) Department, Chennai -9.

(for paper placing).

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// Forwarded / By order //

**SECTION OFFICER.**

**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:-

**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 14<sup>th</sup> of the succeeding month along with proof of payment of tax and the others shall file the above returns on or before 22<sup>nd</sup> 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

/ True Copy /

SECTION OFFICER.