



## **ABSTRACT**

Tax – Tamil Nadu Value Added Tax Act, 2006 – Budget Announcements for the year 2009-2010 – Exemption / Reduction of tax / Amendments to Schedule – Notifications – Issued.

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### **Commercial Taxes and Registration (B2) Department**

**G.O. Ms. No.67**

**Dated : 21.05.2009**

**வைகாசி 7,  
திருவள்ளூர் ஆண்டு 2040.**

**Read :**

From the Principal Secretary / Commissioner of Commercial  
Taxes Note No.Drafting Cell-I/6420/2009 dated: 19.02.2009.

**-oOo-**

### **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,  
SECRETARY TO GOVERNMENT.**

To

The Works Manager, Government Central Press,  
Chennai – 79. (with a request to publish the Notifications  
in the next issue of the Tamil Nadu Government  
Gazette and send 100 copies to the Government and 500 copies to the Principal  
Secretary / 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 Chief Minister's Office, Chennai-9.  
The Chief Minister's Special Cell, Chennai-9.  
The Chief Minister's Secretariat, Chennai-9.  
The Additional Secretary to Minister (Finance), Chennai-9  
The Senior PA to Minister (Commercial Taxes), Chennai-9.  
The Principal Private Secretary to Secretary to Government,  
Commercial Taxes and Registration Department, Chennai-9.  
The Finance Department, Chennai-9.  
The Law Department, Chennai-9.  
The Legislative Assembly Secretariat, 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 (B1) Department, Chennai -9.  
(for taking further action for preparing Bill).  
The Commercial Taxes and Registration (B2) Department, Chennai -9.  
(for taking further action regarding paper placing on the Table of the House).  
The Commercial Taxes and Registration (C/D/F/U) Department, Chennai -9.  
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu  
Government website [www.tn.gov.in](http://www.tn.gov.in))  
SF / SC.

// Forwarded / By order //

**SECTION OFFICER.**

**ANNEXURE.**

**NOTIFICATION - I.**

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 makes a reduction in rate of tax from 12.5 percent to 4 percent in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:-

- (1) Ghee with brand name
- (2) Pickles with brand name
- (3) Hand made iron safe
- (4) Dry grapes (kismis)
- (5) Paper pin, safety pin, gem clip, identity card clip, examination board clip, rubber band and stapler pin
- (6) Information Technology products, namely, i-pod, MP3 and MP4 players

2. This Notification shall be deemed to have come into force on the 1<sup>st</sup> April 2009

**NOTIFICATION – II.**

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 on the sale of pepper and cumin seed by any dealer whose total turnover in respect of those items does not exceed rupees three hundred crores in a year.

2. This Notification shall be deemed to have come into force on the 1<sup>st</sup> April 2009.

### **NOTIFICATION – III.**

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 makes an exemption in respect of tax payable under section 12 of the said Act by any dealer on the purchase of peas and peas dhal specified in item 67 and pulses and grams specified in item 68 of Part-B of the Fourth Schedule to the said Act, for use in the production of goods like flour.

2. This Notification shall be deemed to have come into force on the 1<sup>st</sup> January 2007.

### **NOTIFICATION – IV.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No.II(1)/33(d)/2003, published at page 1 of Part II–Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 12<sup>th</sup> June 2003, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer under the said Act on the sale of sago and starch through the Salem District Starch and Sago Manufacturers Service Industrial Co-operative Society Limited, Salem (SAGOSERVE) to one percent.

2. This Notification shall be deemed to have come into force on the 1<sup>st</sup> April 2009.

**NOTIFICATION – V.**

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Fourth Schedule to the said Act:-

2. The amendment hereby made shall be deemed to have come into force on the 1<sup>st</sup> April 2009.

**AMENDMENT.**

In the Fourth Schedule, in Part – B, after item 41 and the entries relating thereto, the following items and entries shall be inserted, namely:-

"41-A.        Handmade steel trunk boxes.  
41- B        Handmade tin containers."

**RAJEEV RANJAN  
SECRETARY TO GOVERNMENT.**

/ True Copy /

SECTION OFFICER.