



TAMILNADU GOVERNMENT GAZETTE

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Part II – Section 1

**Notifications or Orders of specific character or of particular interest to the public issued
by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

Notifications under Tamil Nadu Value Added Tax Act

COMPOUNDED RATE OF TAX UNDER THE ACT

[G.O. Ms. No.2 Commercial Taxes and Registration (B1), 1st January 2007.]

No.II (1) / CTR / (a-1) / 2007.

In exercise of the powers conferred by sub-section (4) of Section 3 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies that the dealer who effects second and subsequent sales of goods purchased within the State, whose total turnover, for a year, is less than rupees fifty lakhs, may pay tax, for each year on his total turnover at the rate of half per cent.

2. This notification shall come into force on the 1st day of January 2007.

NOTIFICATIONS OF CERTAIN GOODS UNDER FIRST AND FOURTH SCHEDULE UNDER THE ACT.

NOTIFICATION – I

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No.II (1) / CTR / (a-2) / 2007.

In exercise of the powers conferred by item 104 of Part-B of the First Schedule to Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

(i) Water Pollution Control Equipments.—Coarse screen / micro screen (stainless steel / mild steel), Rotary screen / comminutor (stainless steel / detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, Surface aerators / floating aerators and

accessories, Diffuses of all types for supply of air, in liquid waste treatment, Radial arms and accessories for trickling filters, Demineraliser for effluent treatment, Synthetic packing media for trickling filters, packed bed columns / towers for effluent treatment, Headers and laterals with accessories for trickling filters, Digestors, gas meters and electrical heaters for digestors, Gas holding tanks for digestors.

* Filter Press, Oil Skimmer, Dissolved Air Flotation, Centrifuge, Belt Press, Vacuum Filter, Filtration Units such as (pressure filter, activated carbon filter, nano filter, reverse osmosis, micro filter), Evaporator, Continuous Chemical Dosing Equipments, Tube / Plate Separator, Autoclave for waste treatment, Aero Tiller for Composting, Mechanical Flocculator.

(ii) Instrumentation.—B Oc Incubator, C Oc Apparatus, Ion Analyser.

* PH Meter and Recorder, Conductivity Meter, Turbidity Meter, Water Pollution Testing Kits, Mercury analyser, Spectrophotometer (UV-VIS and VIS-IR Digital), Noise Meter.

(iii) Air Pollution Control Equipment – Filters (fabric filters, bag filters, vacuum filters), Electrostatic precipitators, Cyclones, Wet scrubbers, Particle analyser (SO₂, CO, NO_x, Sox, hydrocarbons, chlorine, fluorine, etc.), Personal samplers, Detectors (for grass), High volume sampler, pressure gauges, timer, filter head assembly, pitet tube, sampling train (for ambient / stack air quality monitoring), Smoke meter, Mist eliminator.

* Adsorption System, Bio-Filter, Incinerator, Dry Scrubber, Condenser for Waste recovery.

2. This notification shall come into force on the 1st day of January 2007.

NOTIFICATION – II

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-3) / 2007.

In exercise of the powers conferred by item 2 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

Aids for physically challenged persons:

1. Electrical hearing aids and hearing aid cords.
2. Simple spectacles sold to Government for distribution at Government Free Eye Camps.
3. Crutches, Wheel chairs, support sticks of all materials, prosthetics, artificial limbs and parts and three wheelers with or without motor used by physically handicapped person and cycle carriage for invalid persons.
4. Intra-ocular lenses.
5. Orthotics.

2. This notification shall come into force on the 1st day of January 2007.

NOTIFICATION – III

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-4) / 2007.

In exercise of the powers conferred by item 1 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

I. Agricultural implements manually operated:

1. Crow bar

2. Spades
3. Sickles
4. Knives
5. Rotary hoes
6. Shovels
7. Hand operated sprayers and dusters
8. Kozhu
9. Koonthalam
10. Pick axe
11. Digging fork
12. Mamoty fork
13. Subsoil injector
14. Levellers
15. Hoes
16. Sledge Hammer
17. Direct Paddy Seeder
18. Wet land weeder

II. Agricultural implements animal driven:

1. All makes of country ploughs
2. Kamalai Thoni
3. Thopporai valayam
4. Iron water shifting cover
5. Levellers

2. This notification shall come into force on the 1st day of January 2007.

NOTIFICATION – IV

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-5) / 2007.

In exercise of the powers conferred by item 49 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

1. Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board.

2. All goods produced or manufactured by village industries as specified in the schedule to the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956) and sold by the institutions certified for the purpose by the Khadi and Village Industries Commission, Mumbai and its regional office in Chennai.

2. This notification shall come into force on the 1st day of January 2007.

NOTIFICATION – V

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-6) / 2007.

In exercise of the powers conferred by item 68 of Part-B of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

1. Word Processing machines, Electronic typewriters—

- (a) Word processing machines
 - (b) Electronic typewriters
2. Microphones, multimedia speakers, headphones—
- (a) Microphones
 - (b) Multimedia speakers
 - (c) Headphones
3. Telephone answering machines
4. Prepared unrecorded media for sound recording
5. IT software of any media
- (a) Disc for laser reading systems for reproducing phenomena other than sound or image
 - (b) Magnetic tapes for reproducing phenomena other than sound or image
 - (c) other software—
 - (i) on floppy disc or cartridge tape
 - (ii) on disc or on CD ROM
 - (iii) on other media
 - (d) Recorded and pre-recorded DVDs and CDs
6. Transmission apparatus other than apparatus for Radio or T.V. broadcasting—
- (a) Walkie-talkie set
 - (b) Cordless handset
 - (c) Car telephone
 - (d) Transportable telephone
 - (e) Marine radio communication equipment
 - (f) Amateur radio equipment
 - (g) Cellular telephone (Mobile phone)
 - (h) Other
 - (i) Parts of the above
7. Radio communication receivers, Radio Pagers—
- (a) Radio pagers
 - (b) Demodulators
 - (c) Other
8. Aerials, antennas and parts
9. LCD Panels, LED panels and parts—
- (a) LCD Panels / LED Panels
 - (b) Parts
10. Electrical capacitors, fixed, variable and parts
- (a) Electrical capacitors, fixed, variable
 - (b) Parts
11. Electronic calculators
12. Electrical resistors

13. Printed Circuits
14. Switches, connectors, relays for upto 5 amps
15. DATA / Graphic Display tubes, other than Picture tubes and parts –
 - (a) Colour
 - (b) Black and White or other monochrome
16. Diodes, transistors and similar semi-conductor devices
17. Electronic, Integrated Circuits and Micro-assemblies
18. Signal Generators and parts:--
 - (a) Signal Generators;
 - (b) Parts.
19. Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.
20. Optical fibre and optical fibre bundles, cables, other than those of mentioned in Sl. No.19.
21. Liquid Crystal devices, flat panel display devices and parts:--
 - (a) Liquid Crystal devices, flat panel display devices
 - (b) Parts
22. Computer systems and peripherals, Electronic diaries—
 - (a) Computer systems, peripherals and parts.
 - (b) Electronic diaries.
23. Cathode ray oscilloscopes, spectrum analysers, signal analysers
 - (a) Cathode ray oscilloscopes.
 - (b) Spectrum analysers.
 - (c) Signal analysers.
24. Parts and Accessories of goods mentioned in Sl. Nos. 1, 11, 22 and 27.
25. DC Micromotors, Stepper motors of 37.5 watts—
 - (a) DC Micromotors of an output not exceeding 37.5 W.
 - (b) DC Micromotors of an output not exceeding 750 W.
 - (c) Stepper motors of an output not exceeding 37.5 W.
 - (d) Stepper motors of an output not exceeding 750 W.
26. Parts of goods mentioned in Sl. No.25
27. Uninterrupted power supply.
28. Permanent magnets and articles.
29. Electrical apparatus for line telephony or line telegraphy.
30. DVDs and CDs.

2. This notification shall come into force on the 1st day of January 2007.

NOTIFICATION – VI

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-7) / 2007.

In exercise of the powers conferred by item 37 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

Goods manufactured by Village blacksmiths and adisarakku items—

1. Adi thanda
2. Angle Brackets
3. Arukamanai
4. Bed Bolt
5. Clamps used in pump sets
6. Door Chains
7. Door Jakki
8. Door Kundu
9. Door Pattas
10. Dosai Chatti
11. Ghamellas or Santhu Chatti
12. Keels
13. Keels used in pump sets
14. Kokki Bolt
15. Kolu Pattai used in tractor
16. Kolu Pattai
17. Kolu Aani, Kasu Aani used in ploughs
18. Kumizh sets
19. Kondis
20. L Brackets
21. Mookanam Kayiru Chains
22. Nambu
23. Spoons made of steel
24. T. Thappal
25. Vandi Pattai
26. Vandi Acchu
27. Vasakkal Brackets
28. Iron vadai chatti
29. Iron aduppu
30. Iron karandi
31. Iron murukku and idiappa ural
32. Oothu kuzhal, Thee idukki and Pathira kuradu
33. Zinc milk can
34. Zinc bucket and andaa
35. Iron Muram and Koodai
36. Dosai kal, Kinatru Urulai
37. Rat traps
38. Iron salladai
39. Mathu, Bajji Kattai, Poori Palagai, Kuzhavi
40. Horse-shoe and horse-shoe nails
41. Laadam and Laadam aani

2. This notification shall come into force on the 1st day of January 2007

NOTIFICATION – VII

[G.O. Ms. No.3, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-8) / 2007.

In exercise of the powers conferred by item 52 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:--

1. Cyclosporin
2. Bleomycin
3. Cytosine
4. Abinoside
5. Asathioprine
6. Nitroglycerine
7. Pentoxifyline
8. Inj. Streptomycin
9. Rifampicin Cap. and TAB
10. Tab. INH.
11. Tab. Ethambutol
12. Tab. Pyrazinamide
13. Tab. Diamine-Diphonyl Sylphone (DAPSONE)
14. Tab. Azathioprine
15. Inj. Adriamycin
16. Inj. Cisplatin
17. Inj. 5 Fluorouracil
18. Inj. Mitomycin-C
19. Inj. Vincristine
20. Inj. Cyclophosphamide
21. Tab. Cyclophosphamide
22. Inj. Etoposide
23. Inj. Vinblastine Sulphate
24. Tab. Busulphan
25. Inj. Methotrexate
26. Tab. Methotrexate
27. Cap. Danazol
28. Tab. Tamoxifen citrate
29. Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases.
30. The following drugs used for the treatment of AIDS patients—
 - (1) Zidovudine
 - (2) Lamivudine
 - (3) Stavudine
 - (4) Didanosine
 - (5) Nevirapine
 - (6) Efavirenz
 - (7) Netfinavir
 - (8) Indinavir
 - (9) Sequinavir
 - (10) Ritonavir

2. This notification shall come into force on the 1st day of January 2007

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

[G.O. Ms. No.4, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-9) / 2007.

In exercise of the powers conferred by item 67 of Part – B of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu notifies the following goods as falling under the said item:--

1. Adhesives of all kinds.
2. All types of rivets and bolts and nuts, screws, screw hooks, screw rings, clamps of all kinds, cotter pins of all kinds.
3. Bulk drugs
4. Carbon black and acetylene black
5. Coca Powder
6. Denatured ethyl alcohol of any strength.
7. Electric storage batteries.
8. Electrical and Electronic goods, parts and accessories.
9. Gases in all its forms other than those specified in the First Schedule
10. Lubricating oils, quenching oils and greases.
11. Naphtha, mineral oils excluding crude oil
12. Non-ferrous metals and alloys of all kinds and forms
13. Packing materials of all kinds and forms
14. (i) Paints and enamels not otherwise specified in this schedule including powder paints, stiff paste paints and liquid paints.
(ii) Pigments, including water pigments and leather finishes
(iii) Varnishes, French polish, bituminous and coal-tar blacks
(iv) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms.
(v) Turperntine oil, bale oil, white oil
(vi) Primers of all kinds.
15. Parts and accessories of Four, Three and Two wheelers and chassis.
16. Parts and accessories of generators and transformers.
17. Parts and accessories of machineries and oil engines.
18. Parts and accessories of medical, surgical, veterinary and scientific appliances, instruments, apparatus and equipments.
19. Parts and accessories of refrigerators, air-conditioners, air-conditioning plants, freezers and other cooling appliances.
20. Plastic raw materials, PVC resins and compounds of all forms and kinds.
21. Pulpwood.
22. Rubber products including reclaimed rubber.
23. Scraps and wastes of all kinds.
24. Tanning materials of vegetable origin.
25. Valves and washers of all kinds.
26. Vegetable oils other than those specified in the Fourth Schedule.
27. Waxes of all kinds and forms.

2. This Notification shall come into force on the 1st day of January 2007

EXEMPTION IN RESPECT OF TAX PAYABLE BY ANY DEALER ON THE SALE OF MEDICINAL HERBS AND COUNTRY DRUGS INCLUDING ROOTS IN FRESH OR DRIED FROM UNDER THE ACT.

[G.O. Ms. No.5, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-10) / 2007.

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 by any dealer under the said Act on the sale of the following medicinal herbs and country drugs including roots in fresh or dried form:--

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

Pipercubebalinn, Kaempeearia-galang, Tribulus-Terrestrusliun, Wood-fordia-Fruiticosa Kura, Aconitum-Hterrophyllumwall, Quercus Infectoria Oliv, Magnolia-Fuscata Andr, Somolocis Racemosa Roxb, Indigofera-Tinctoria Linn, Boerhaavia Diffusa Linn, Nellikai, Thippilli, Cassia Flower, Galangal roots, Big Galangal roots, Karbogarisi, Hemidusmus, Calamus root, Gymnena Sylvestra, Sarja Rasam (Damarbatu), Bondu nut, Black cumin, Athimaturam (Clyzoriza or Liquorice roots), Nellap Panai Kizangu, Andrographic Paniculat, Mulaippal Vidhai, Andropogan Muricatus, Osxilium Savivum, Satavari, Bishop Weed, Dill seeds, Withania Somnifetra, Benjamine, Pomogranite shell, Vilvapazham, Vilampazham, Siruthekku, Pippra Moolam, Patakam, Stramonium seeds, Saraswathi leaves, Thulasi leaves, Stone flower, Vempadapattai (Hibiscus, Kasthuri turmeric and kasini keera powders), Senna leaves, pods and cassia and vinca rosea (Nithya Kalyani) leaves and roots.

2. This notification shall come into force on the 1st day of January 2007.

EXEMPTION IN RESPECT OF TAX PAYABLE ON THE SECOND AND SUBSEQUENT SALE OF
KEROSENE UNDER PUBLIC DISTRIBUTION SYSTEM TO FAMILY CARDS UNDER THE ACT.

[G.O. Ms. No.9, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-11) / 2007.

In exercise of the powers conferred by clause (a) of 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 the said Act on the second and subsequent sale of Kerosene under Public Distribution System to family card holders by wholesale / retail distributors / fair price shops.

2. This Notification shall come into force on the 1st day of January 2007.

EXEMPTION IN RESPECT OF TAX PAYABLE BY ANY DISTRIBUTOR ON THE SECOND AND
SUBSEQUENT SALES OF LIQUIFIED PETROLEUM GAS FOR DOMESTIC USE TO THE CONSUMER
UNDER THE ACT.

[G.O. Ms. No.10, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-12) / 2007.

In exercise of the powers conferred by clause (a) of 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 on the second and subsequent sales of Liquefied Petroleum Gas for domestic use to the consumer by any distributor other than by an Oil Company as defined in Explanation III to the Second Schedule to the said Act.

2. This Notification shall come into force on the 1st day of January 2007.

EXEMPTION IN RESPECT OF TAX PAYABLE BY ANY DEALER ON THE SECOND AND
SUBSEQUENT SALE OF FERTILIZERS TO THE FARMERS UNDER THE ACT.

[G.O. Ms. No.11, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-13) / 2007.

In exercise of the powers conferred by clause (a) of 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 the said Act by any dealer on the second and subsequent sale of fertilizers to the farmers.

2. This Notification shall come into force on the 1st day of January 2007.

REDUCTION IN RATE OF TAX ON SALE OF FOOD AND DRINKS BY HOTELS, RESTAURANTS,
CLUBS, CATERERS AND ANY OTHER EATING HOUSES UNDER THE ACT.

[G.O. Ms. No.12, Commercial Taxes and Registration (B1), 1st January 2007.]

No. II (1) / CTR / (a-14) / 2007.

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 the rate of tax payable under clause (b) of sub-section (1) of Section 7 of the said Act on the sale of ready to eat unbranded foods including sweets, ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating-houses to two per cent of the taxable turnover.

2. This Notification shall come into force on the 1st day of January 2007.

M. DEVARAJ,
Secretary to Government.