



# 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**

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### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

##### Notifications under Tamil Nadu Value Added Tax Act.

EXEMPTION IN RESPECT OF TAX PAYABLE BY ANY DEALER ON THE SALE OF THE  
CERTAIN GOODS UNDER THE ACT.

*[G.O. Ms. No.107, Commercial Taxes and Registration (B2), 23<sup>rd</sup> May 2007.]*

**No.II (1) / CTR / 34 (a-1) / 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 under the said Act by any dealer on the sale of following goods:-

- (i) Clay for manufacture of Bricks
- (ii) Kadalai Mittai, Ellu Mittai, Pori Urundai and Hand made Mittai
- (iii) Sale of salt by salt manufacturers to industries for industrial use
- (iv) Bonemeal
- (v) Agarbathi

2. This notification shall be deemed to have come into force on the 23<sup>rd</sup> May 2007.

REDUCTION IN THE RATE OF TAX TO FOUR PER CENT PAYABLE BY ANY DEALER  
ON THE SALE OF THE CERTAIN GOODS UNDER THE ACT.

*[G.O. Ms. No.107, Commercial Taxes and Registration (B2), 23<sup>rd</sup> May 2007.]*

**No.II (1) / CTR / 34 (a-2) / 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 the tax to four percent under the Act payable by any dealer on the sale of the following goods:--

- (i) tread rubber, retreading cushion, vulcanizing rubber and solution and other materials used for retreading tyres.
- (ii) unbranded footwear with sale price more than rupees two hundred.
- (iii) materials used for making footwear.
- (iv) non-woven fabric and its products

2. This Notification shall be deemed to have come into force on the 23<sup>rd</sup> May 2007.

**S. RAJARETHINAM.**  
**SECRETARY TO GOVERNMENT.**