



TAMILNADU GOVERNMENT GAZETTE

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Part II– Section 1

**Notifications or Orders of specific character or of particular interest to the public
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NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE FIRST SCHEDULE UNDER TAMIL NADU VALUE ADDED TAX ACT.

[G.O. Ms. No.135, Commercial Taxes and Registration (B2), 16th July 2007.]

No.II (1) / CTR / 46 (b) / 2007.

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 First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 16th July 2007.

AMENDMENT

In the First Schedule, in Part-B, after item 67 and entries relating thereto, the following item and entries shall be inserted, namely:--

"(67-A) Goods which are sold either by the manufacturer or by the trader, namely:--

- (a) Abrasive of all types.
- (b) Acid oil including spent acid oil.
- (c) Aluminium sink (extrusion) and composite panels.

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- (d) Artificial graphite, colloidal or semi colloidal graphite, preparation based on graphite or other carbon in the form of paste, blocks powder and natural graphite.
- (e) Baking powder, bread improver, cake gel vinegar, wheat gluten and edible gelatin used for confectionery and ice creams.
- (f) Bioxially oriented polyester film and P.V.C. film.
- (g) Bioxially oriented polypropylene film.
- (h) Buttons, zippers, zip fasteners, hooks and hoop tape, non-woven interlining polyester wadding shoulder pad, packing materials namely hangers, collar band, butterfly, all types of pins and clips.
- (i) Carbon black and acetylene black and other form of carbon including activated carbon.
- (j) Compressor of refrigerating equipments.
- (k) Enzymes of all kinds.
- (l) Fibre glass sleeves, fibre glass tapes, milinex paper lethoroid paper, empire cloth.
- (m) Flavouring essence and synthetic food colour.
- (n) Furnance oil.
- (o) Gelatine capsules (empty).
- (p) Gases of all kinds other than those specified in this Schedule.
- (q) Glass frit and other glass in the form of powder, granules or flakes.
- (r) Granulated slag (slag sand) from manufacturing of iron or steel.
- (s) Gum resin, gum arabica, gum gel and gum glue.
- (t) Industrial valves of all kinds and industrial fans.
- (u) Insulating varnish.
- (v) Liquid glucose dextrose syrup (non-medicinal).
- (w) Lubricating oils, quenching oil, mineral oils excluding crude oil.
- (x) Naptha.
- (y) P.V.C. resin and compound of all forms and kinds.
- (z) P.V.C. sheets – plastic sheets.

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- (aa) Paper cones and paper tubes.
- (ab) Parts of footwear (including upper), reprocessed sole.
- (ac) Phenol.
- (ad)
 - (i) Pigments including water pigments and leather finishes.
 - (ii) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms.
 - (iii) Turpentine oil, bale oil and white oil.
 - (iv) Primers of all kinds.
- (ae) Printing rollers, reducers blanket wash / roller wash and reetarders pre sensitized plate and thermal plate used in printing industry.
- (af) Resins, wood resin and ester gums.
- (ag) Scraps and wastes of all kinds
- (ah) Sheets, circle, hoops, strips, bars, rods, rounds, squares, flaps, coils and foils of non-ferrous metals.
- (ai) Silicon carbide, silicone resin and silicone oil.
- (aj) Stampings
- (ak) Super enamelled copper wire.
- (al) Veneer sheets for plywood
- (am) Waxes of all kinds and forms
- (an) Wood tar and wood tar oil
- (ao) Yeast of all kinds and forms."

M. DEVARAJ
SECRETARY TO GOVERNMENT.