



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 General Sales Tax Act

EXEMPTION IN RESPECT OF THE TAX PAYABLE BY ANY DEALER ON THE LAST PURCHASE
OF GLASS BOTTLES WHETHER OLD OR USED UNDER THE ACT.

[G.O. Ms. No.198, Commercial Taxes and Registration (B2), 19th December 2007.]

No.II (1) / CTR / 75 (b-1) / 2007.

In exercise of the powers conferred by sub-sections (1), (2) and (3) of Section 30 read with sub-section (4) 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 and Registration Department Notification No.II(1)/CTR/58(d-1)/2006, published at page 1 of Part II—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 28th December 2006, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by any dealer on the last purchase of glass bottles whether old or used, subject to the condition that the said goods are sold on inter-state trade and tax has been paid under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

2. The exemption hereby made shall be deemed to have come into force on the 1st June 2000 and shall be deemed to have remained in force upto and inclusive of the 5th September 2006.

EXEMPTION IN RESPECT OF THE TAX PAYABLE BY ANY DEALER ON THE LAST
PURCHASE OF WASTE PAPER AND WASTE OF PAPER BOARD UNDER THE ACT.

[G.O. Ms. No.198, Commercial Taxes and Registration (B2), 19th December 2007.]

No.II (1) / CTR / 75 (b-2) / 2007.

In exercise of the powers conferred by sub-sections (1), (2) and (3) of Section 30 read with sub-section (4) 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 and Registration Department Notification No.II(1)/CTR/58(d-2)/2006 published at page 1 of Part II – Section 1 of the *Tamil Nadu Government Gazette* Extraordinary dated the 28th December 2006 the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by any dealer on the last purchase of Waste Paper and waste of Paper Board, subject to the condition that the said goods are sold on inter-state trade and tax has been paid under the Central Sales Tax Act 1956 (Central Act 74 of 1956).

2. The exemption hereby made shall be deemed to have come into force on the 16th June 2000 and shall deemed to have remained in force upto and inclusive of the 21st July 2006.

K. ARULMOZHI,
Secretary to Government.