



# TAMILNADU GOVERNMENT GAZETTE

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## Part III – Section 1 (a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.  
issued by Secretariat Departments.**

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### NOTIFICATIONS BY GOVERNMENT

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#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GENERAL SALES TAX RULES, 1959

*[G.O. (Ms.) No.172, Commercial Taxes and Registration (B1), 23<sup>rd</sup> December 2006.]*

**No.SRO A-42(a)/2006.**

In exercise of the powers conferred by Section 53 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu General Sales Tax Rules, 1959.

2. The Amendments hereby made shall come into force on the 23<sup>rd</sup> day of December 2006.

#### AMENDMENTS

In the said Rules,-- in rule 15, after sub-rule (5-D), the following sub-rule shall be inserted, namely:--

"(5-E) The conditions to be satisfied by a dealer for the purpose of sub-section (1) of Section 12-C are, namely:--

(1) The dealer should have submitted prescribed return for the year before 20<sup>th</sup> December 2006.

(2) The dealer should submit the declaration referred to in sub-section (1) of Section 12-C in Form XVII or other certificates already prescribed in the Act.

(3) During the relevant assessment year, the dealer should not have attempted to conceal or suppress tax liability of more than twenty-five thousand rupees.

(4) The dealer should not be in arrear of tax as per the monthly and annual returns filed for the assessment years concerned.

(5) The dealer should not also be in arrear of tax for any previous year other than those cases in respect of which appeal or revision is pending.

(6) The dealer's assessment does not relate to the first or last year of business.

(7) In case where the total turnover under the Act exceeds fifty lakhs of rupees, the dealer shall file his annual return only after it is duly audited and certified by a Chartered Accountant or a Cost Accountant."

**M. Devaraj,**  
***Secretary to Government.***