



TAMILNADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

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CHENNAIWEDNESDAY, DECEMBER 3, 2008
Karthigai 18, Thiruvalluvar Aandu – 2039

Part III– Section 1(a)

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

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU VALUE ADDED TAX RULES, 2007

*[G.O. Ms. No118, Commercial Taxes and Registration (B1), 3rd December 2008,
Karthigai 18, Thiruvalluvar Aandu 2039]*

No.SRO A-48(a)/2008.

In exercise of the powers conferred by sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007.

AMENDMENTS

In the said Rules,-

(1) in rule 7, after sub-rule (6), the following sub-rule shall be added, namely:-

"(7) Every registered dealer who is not liable to pay tax under the Act, shall file return for each year in Form I – 1 on or before the 20th day of May of the succeeding year showing the actual total turnover in respect of all goods dealt with by him:

Provided that for the year 2007-2008, the return shall be filed on or before the 31st day of December 2008.";

(2) in rule 8, after sub-rule (7), the following sub-rule shall be added, namely:-

"(8) (a) The assessment relating to the period from 1st day of April 2006 to 31st day of December 2006 shall be deemed assessment and accordingly, the Assessing Officer shall accept the returns filed under the repealed Act within the period already prescribed and assess the dealers without calling for the accounts from the dealers.

(b) Where the dealer did not submit the prescribed declaration Forms or certificates as required under the provisions of the Acts repealed under section 88 of the said Tamil Nadu Act 32 of 2006 in support of the claim of the concessional rate of tax or exemption, as the case may be, the Assessing Authority shall assess them after giving the dealer a reasonable opportunity to file the prescribed declaration Forms or certificates.";

(3) in rule 10, in sub-rule (4), after clause (d), the following clause shall be added, namely:-

"(e) A registered dealer who purchases and uses capital goods for the manufacture of both taxable and exempted goods shall be entitled to the input tax credit proportionately by applying the following formula:-

$$\frac{\text{Total Amount of Input tax paid on the purchase of capital goods} \times \text{Sales turnover of taxable goods and zero rated sales}}{\text{Total sales turnover of taxable goods, zero rated sales and sales of exempted goods.}}$$

(4) after "FORM I", the following FORM shall be inserted, namely:-

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FORM I – 1 [See rule 7(7)] VALUE ADDED TAX ANNUAL RETURN

Name and address of the dealer:

To

The Assessing Authority _____ Circle

TIN

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Year

PURCHASES

SALES

		Purchase turnover value inside the State during the year (Rs.)		(VAT Paid) (Rs.)			Sales turnover / value inside the State (Rs.)		Vat collected, if any (Rs.)
1.	(a)	Goods taxable at 1%	(A)		1.	(a)	Local sales at 1%	Total (1 + 2)	
	(b)	Goods taxable at 4%				(b)	Local Sales at 4%		
	(c)	Goods taxable at 12.5%				(c)	Local Sales at 12.5%		
	Total = (a) + (b) + (c)					Total = (a) + (b) + (c)			
	(e)	Goods exempted				Less : Sales return Unfructified sale:			
				(B)	Total				
					Zero rate sales				
					1. Adjustment of advance tax				
					2. Entry tax paid, if any				
					Total (1 + 2)				
2.			(A+B)	Tax Paid Rs.	2.			TOTAL SALES (C+D)	
3.			(A+B)						
				(A+B)					(C+D)
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ANNEXURE I

Details of purchases / receipts during the year _____

Sl. No.	Name of the seller	Seller's TIN	Commodity Code	Purchase / Receipt value (Rs.)	Rate of Tax	VAT / CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Category: C-Capital goods, E-Exempted, I-Import, O-Inter-State purchases, R-Local Purchase, Input (First schedule), S-Stock receipts from Head office / branches / principals outside the state.
A-Purchases effected through agents / Branches, B-Industrial Input

ANNEXURE II

Details of sales / transfer value during the year _____

Sl. No.	Name of the buyer	Buyer's TIN	Commodity Code	Sale value (Rs.)	Rate of Tax	VAT / CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Category: E-Exempt, F-First schedule, R-Sales return, S-Stock transfer outside the State, Z-Zero rate sale, A-Sales effected through agents / branches in the State.

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ANNEXURE III
Zero rated Sale

Import Export code:

INPUT TAX PAID							
Sl. No.	Name of the buyer	Buyer's TIN	Commodity Code	Sale value (Rs.)	Rate of Tax	VAT / CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

S.No.	EXPORT			
	Description of goods	Commodity code	Value (Rs.)	Details of bill of lading / Air / Road / Railway Bill No. and date
(1)	(2)	(3)	(4)	(5)

Place :

Date:

Seal

Signature

Name

Status and relationship to the dealer.

RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.