



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 Value Added Tax Act.

AMENDMENTS TO FIRST AND FOURTH SCHEDULES UNDER THE ACT

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(a-1) / 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 Amendments to the first and Fourth Schedules to the said Act.

2. The Amendments hereby made shall come into force on the 23rd March 2007.

AMENDMENTS.

I. In the first schedule, in Part-B, for item 67 and the entries relating thereto, the following items and entries shall be substituted, namely:--

"(67) Industrial inputs.—Any goods falling under Part-C of First Schedule to the Tamil Nadu Value Added Tax Act, 2006 including consumables, packing materials and labels but excluding plant and machinery, ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and cement for use in manufacture and assembling, packing or labeling in connection with such manufacture inside the State for manufacture of goods other than those falling under Second Schedule.

(67A) Goods which are sold either by the manufacturer or by trader as industrial input, as may be notified by the Government";

II. In the Fourth Schedule, in Part-B—

(i) in item 35, for the expression "Rupees one hundred crore in a year", the expression "Rupees one crore in a year", shall be substituted;

(ii) in item 65, for the expression "rupees three hundred crores per annum", the expression "rupees five hundred crores per year" shall be substituted;

(iii) in item 66, for the expression, "rupees three hundred crores per year", the expression "rupees five hundred crores per year" shall be substituted;

(iv) for item 68 and the entries relating thereto, the following item and entries shall be substituted, namely:--

"68. Sale of the following pulses and grams including broken, splits, flour, husk and dust thereof and parched and fried grams made from them by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year:--

1. Gram or gulab gram
2. Tur or arhur
3. Moong or green gram
4. Masur or lentil
5. Urad or black gram
6. Moth
7. Lekh or Khesari
8. Mochai
9. Karamani
10. Thatta Payaru
11. Kollu
12. Avarai".

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

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(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 an exemption in respect of tax payable under the said Act by any dealer on the sale of following goods:--

1. Kerosene pressure stove
2. Fertilizer mixture manufactured out of chemical fertilizer for which tax has been paid locally
3. All seeds used for sowing purpose
4. Packed drinking water sold in sealed refill cans and sachets
5. Coconut other than copra
6. Peas Flour
7. Fried peas
8. Coconut shell power
9. Panchamirtham, Namakatti, Vibudhi and Prasadam sold by any dealer.
10. Seashell, seaweed, agar-agar, alginate
11. Synthetic gems
12. Thanjavur plates
13. Cloth bag
14. Instruments for drawing and dissection
15. Graph and exercise note book
16. Mathematical learning instruments
17. Wood covered lead pencils, writing pencils, erasers, ebonite pens, ebonite ball pens, writing ink, including ink tablets.
18. Pillow covers, bed sheets and towels made from handlooms and powers looms cloth other than those made of mill made cloth
19. Camphor in all forms
20. Cashew shell

21. Medicinal herbs and country drugs including roots in fresh or dried form of the following:--

- (1) Acacia Arabica Barks, Gum
- (2) Melia Azadirachita (neem) barks, leaves, flowers
- (3) Phyllanthus Amarus
- (4) Phyllanthus Maderas Patensls
- (5) Eclipta Alba
- (6) Clytoria Ternatea
- (7) Trichosanthos Cucumerina
- (8) Solanum Xanthocarpum
- (9) Evolvulus Alsinoides
- (10) Tragia Involcrata
- (11) Aeria Lanata
- (12) Cyperus Rotundus
- (13) Plum Bago Zeylanica
- (14) Aloevera Leaves, Resin
- (15) Syzygium Cuminy seed
- (16) Ipomoba digitata
- (17) Abutilon Indicum
- (18) Aristiolochia Indica
- (19) Adhatoda Vasika
- (20) Zizphus Jujuba
- (21) Morinda Citrufolia
- (22) Solanum Melangeanum
- (23) Absus Precatorious
- (24) Solanum Indicum
- (25) Paederia Foetida
- (26) Gloriasa Superba
- (27) Citrullus Colocynthis
- (28) Nelumbo Nucifera
- (29) Helicteres Isora
- (30) Vitis Quandrangularis
- (31) Mucuna Prurina
- (32) Salacia Reticulata
- (33) Wrightia Tinctoria
- (34) Hygrophila Spinosa
- (35) Strycenosnux-Vomica
- (36) Crataeva Religiso
- (37) Minuspora Elangi
- (38) Cleome Inosandra

2. This Notification shall be deemed to have come into force on the 1st January 2007.

REDUCTION IN THE RATE OF TAX PAYABLE BY ANY DEALER ON THE SALE OF WHEAT UNDER THE ACT.

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(a-3) / 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 tax payable by any dealer on the sale of wheat from four per cent to two per cent.

2. This Notification shall be deemed to have come into force on the 1st January 2007.

REDUCTION IN THE RATE OF TAX PAYABLE ON THE PURCHASE OF MINERAL WATER
SERVED IN OR CATERED INDOORS BY HOTELS, RESTAURANTS, SWEET-STALLS, CLUBS,
CATERERS AND ANY OTHER EATING HOUSES UNDER THE ACT.

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(a-4) / 2007.

In exercise of the powers conferred by sub-sections (1) and (2) 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 tax payable under clause (b) of sub-section (1) of Section 7 of the said Act on the sale of Mineral Water served in or catered indoors or outdoors by hotels, restaurants sweet-stalls, clubs, caterers and any other eating houses to two per cent of the taxable turnover, subject to the condition that tax has been paid on the purchase of mineral water under the said Act—

2. This Notification shall be deemed to have come into force on the 1st January 2007.

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

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(a-5) / 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 tax payable by any dealer on the sale of following goods to four per cent under the said Act:--

1. Chicory and unbranded Coffee powder other than instant Coffee
2. Masala Powder with brand name
3. Tapioca Chips, flour, Tapioca waste
4. Bajji flour
5. Energy (Sathu Mavu) flour
6. Unbranded Ghee
7. Date Syrup
8. Interesterified vegetable oil fat (vanaspathi)
9. Unbranded bakery products including bun, rusk, biscuits and cakes
10. Diagnostic kits, diagnostic reagents, accessories, blood bags and disposables
11. Wet grinders
12. Jolleys door and window frames made of R.C.C. and R.C.C. pipes (without input tax credit on purchase of cement)
13. Unbranded steel furniture
14. All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items
15. Kuthuvilakku, Agalvilakku Pavai vilakku, Yanai vilakku, Karthikai vilakku, Kovilmani, Karpoorathattu, Dhoopakal
16. Moulded idols
17. Audio Cassettes including pre-recorded cassettes
18. Accounts books and diaries
19. School bags and unbranded travel bags
20. Shields
21. Barbed wire, wire rod and wire links
22. Mop made of cotton yarn
23. Used cars / Motor vehicles on value addition without input tax credit
24. Textile machinery and parts
25. Fasteners including nails, bushers, washers and rivets.
26. Electroflux

2. This Notification shall be deemed to have come into force on the 1st January 2007.

REDUCTION IN THE RATE OF TAX PAYABLE BY ANY DEALER ON THE SALE OF SUPERIOR KEROSENE OIL TO A MANUFACTURER FOR USE IN MANUFACTURE UNDER THE ACT.

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(a-6) / 2007.

In exercise of the powers conferred by sub-sections (1) and (2) 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 tax payable by any dealer on the sale of Superior Kerosene Oil mentioned in the Second Schedule to the said act from twenty five per cent to four per cent, subject to the condition that the sale is to a manufacturer for use in manufacture and not eligible for input tax credit under the said Act.

2. This Notification shall be deemed to have come into force on the 1st January 2007

REDUCTION IN THE RATE OF TAX PAYABLE BY ANY DEALER ON THE SALE OF MOLASSES TO CERTAIN CHEMICAL INDUSTRIES UNDER THE ACT.

[G.O. Ms. No.79, Commercial Taxes and Registration (B2), 23rd March 2007.]

No.II (1) / CTR / 30(a-7) / 2007.

In exercise of the powers conferred by sub-sections (1) and (2) 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 tax from thirty per cent to four per cent payable by any dealer on the sale of molasses mentioned in the Second Schedule to the said Act for use in the manufacture of Chemicals in the State by the chemical industries specified below, subject to the condition that the dealers shall not claim input tax credit:--

- (1) Thiruvallargal Chemplast Sanmar Limited, Chennai.
- (2) Thiruvallargal Lactochem Limited, Chennai.
- (3) Thiruvallargal Malladi Drugs and Pharmaceuticals Limited, Chennai.
- (4) Thiruvallargal Trichy Distilleries and Chemicals Limited, Chennai.

2. This Notification shall be deemed to have come into force on the 1st January 2007.

M. DEVARAJ,
Secretary to Government.