



TAMIL NADU GOVERNMENT GAZETTE

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

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NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

Notifications under Tamil Nadu Value Added Tax Act.

Exemption in respect of tax payable by any dealer on the sale of standing green or dead cashew trees under the Act.

[G.O. Ms. No.65, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7, திருவள்ளூர் ஆண்டு-2040.]

No.II(1)/CTR/11/2009.—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 standing green or dead cashew trees.

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

Exemption in respect of tax payable by Thiruvallargal Silpa Automech (Tiruchy) Private Limited, Trichy on the sale of One Swaraj Mazda Bus to Thiruvallargal Ishwar School for Mentally Retarded Children, Kumbakonam under the Act.]

[G.O. Ms. No.66, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7, திருவள்ளூர் ஆண்டு-2040.]

No.II(1)/CTR/12/2009.—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 the tax payable under the said Act by Thiruvallargal Silpa Automech (Tiruchy) Private Limited, Cantonment, Trichy-620 001 on the sale of one Swaraj Mazda Bus (41+1 seats EURO II, 2T 54 TCEDELB Model) to Thiruvallargal Ishwar School for Mentally Retarded Children, Balaji Nagar, Kumbakonam-612 002.

Reduction in rate of tax for certain percent in respect of tax payable by any dealer on the sale of certain goods under the Act.

[G.O. Ms. No.67, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7, திருவள்ளூர் ஆண்டு-2040.]

No.II(1)/CTR/13/2009.—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 rate of tax from 12.5 per cent to 4 percent in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:--

- (1) Ghee with brand name
- (2) Pickles with brand name
- (3) Hand made iron safe

- (4) Dry grapes (kismis)
- (5) Paper pin, safety pin, gem clip, identity card clip, examination board clip, rubber band and stapler pin
- (6) Information Technology products, namely, i-pod, MP3 and MP4 players.

2. This Notification shall be deemed to have come into force on the 1st April 2009.

Exemption in respect of tax payable on the sale of pepper and cumin seed by any dealer under the Act,

[G.O. Ms. No.67, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7, திருவள்ளூர் ஆண்டு-2040.]

No.II(1)/CTR/14/2009.—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 on the sale of pepper and cumin seed by any dealer whose total turnover in respect of those items does not exceed rupees three hundred crores in a year.

2. This Notification shall be deemed to have come into force on the 1st April 2009.

Exemption in respect of tax payable by any dealer on the purchase of peas and peas dhal under the Act.

[G.O. Ms. No.67, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7, திருவள்ளூர் ஆண்டு-2040.]

No.II(1)/CTR/15/2009.—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 Section 12 of the said Act by any dealer on the purchase of peas and peas dhal specified in item 67 and pulses and grams specified in item 68 of Part-B of the Fourth Schedule to the said Act, for use in the production of goods like flour.

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 sago and starch through the Salem District Starch and Sago Manufacturers Service Industrial Co-operative Society Limited, Salem under the Act.

[G.O. Ms. No.67, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7, திருவள்ளூர் ஆண்டு-2040.]

No.II(1)/CTR/16/2009.—In exercise of the powers conferred by sub-section (1) and (3) of section 30 read with sub-section (3) 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 Department Notification No.II(1) CT/33(d)/2003, published at page 1 of Part II-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 12th June 2003, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer under the said Act on the sale of sago and starch through the Salem District Starch and Sago Manufacturers Service Industrial Co-operative Society Limited, Salem (SAGOSERVE) to one percent.

2. This Notification shall be deemed to have come into force on the 1st April 2009.

Amendment to the Fourth Schedule of the Notification under the Act.

*[G.O. Ms. No.67, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7,
திருவள்ளூர் ஆண்டு-2040.]*

No.II(1)/CTR/17/2009.—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 Fourth Schedule to the said Act.—

2. The amendment hereby made shall be deemed to have come into force on the 1st April 2009.

AMENDMENT

In the Fourth Schedule, in Part – B, after item 41 and the entries relating thereto, the following items and entries shall be inserted, namely:--

- “41-A. Handmade steel trunk boxes
- 41-B. Handmade tin containers.”.

Exemption in respect of tax payable by any dealer on the sale of bleach liquid under the Act.

*[G.O. Ms. No.68, Commercial Taxes and Registration (B2), 21st May 2009, வைகாசி 7,
திருவள்ளூர் ஆண்டு-2040.]*

No.II(1)/CTR/18/2009.—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 bleach liquid.

2. This Notification shall be deemed to have come into force on the 1st April 2009.

RAJEEV RANJAN,
Secretary to Government.