



ABSTRACT

RULES - Tamil Nadu Value Added Tax Rules, 2007 - Amendment to Form I - Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms).No.8

Dated: 06.02.2013
Thai 24,
Thiruvalluvar Aandu, 2044
Read:

From the Commissioner of Commercial Taxes Letter No. Drafting Cell-1/16630/2012, dated 11.9.2012.

ORDER:

The Notification appended to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 6th February, 2013.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

To

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.
The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 6th February, 2013 and to send 100 copies to the Government and 500 copies to the Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned.

(Through the Commissioner of Commercial Taxes, Chennai-5).

p.t.o.

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Copy to:-

The Senior P.A. to Minister (Commercial Taxes and Registration),
Chennai - 9.
The P.S. to Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.
The Accountant General,(Accounts and Entitlements),
Chennai-18(By name).
The Accountant General (Audit-I) / (Audit-II),
Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
The Law Department,Chennai-9.
The Commercial Taxes and Registration (B2) department, Chennai - 9.
(for paper placing)
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in).
SF/SC.

//Forwarded// By Order/

S. Srinivasan
SECTION OFFICER
6/2/2013

p.t.o.

APPENDIX.
NOTIFICATION.

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 amendment to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendment hereby made shall come into force on the 6th February 2013.

AMENDMENT.

In the said Rules, for Form-I, excluding the Annexures thereto, the following Form shall be substituted, namely:-

p.t.o.

- 1 -
FORM-I
 [see Rule 7(1)(a), 7(2) and 7(3)]
VALUE ADDED TAX MONTHLY RETURN

Name of the dealer _____ TIN _____
 To _____
 The Assessing Authority, _____ Circle _____
 _____ Month _____ Year _____

INPUT TAX CREDIT		TAX PAYABLE	
(A)	(B)	(F)	(G)
1	Input Tax Credit carry forward (Rs.) (No. input tax credit of capital goods to be included here) Purchase value during the month (Rs.) INPUT ITEMS (First schedule goods) (a) Goods taxable at 1% (b) Goods taxable at 2% (c) Goods taxable at 4% (d) Goods taxable at 5% (e) Goods taxable at 12.5% (f) Goods taxable at 14.5% Total = (a)+(b)+(c)+(d)+(e)+(f) Less : Reverse Credit * TOTAL (NET) (B) Goods exempted (C)	Input Tax credit (VAT paid) (Rs.) (a) Local sales at 1% (b) Local sales at 2% (c) Local sales at 4% (d) Local sales at 5% (e) Local sales at 12.5% Total = (a)+(b)+(c)+(d)+(e) Less: Sales return / Unfructified Sales Total (F)	Purchase turnover under Sec.12 (Rs.) Sales turnover/ value inside the State (Rs.) Tax due Rs. (A1) VAT due (Rs.)
2	Less : ITC refund claimed as per G.O. TOTAL (NET) (B) Goods exempted (C)	Zero rate sales (G) 1. Adjustment of advance tax 2. Entry tax paid, if any Less: Total (1+2) Net tax payable OUTPUT ITEMS (Input Tax Credit not allowable) Exempted sales Less : Sales return/unfructified sales Total (J)	(F1) H1 (T1) = (F1) - (H1) (T2) = (A1) + (T1)
3	CAPITAL GOODS (a) Upto previous month (b) During the month Total Less : Reverse Credit* Less: ITC refund claimed as per G.O. TOTAL (NET) (D) Total Input Tax Credit (E) = (A+B1+D1)	Sales under Sec.10 (S) 1. Adjustment of advance tax 2. Entry tax paid, TDS, refund, if any Less: Total (1+2) TOTAL TURNOVER (F)+(J)+(S) (1) Output Tax Paid and claimed Refund P1 (2) Tax Deferred P2 NET TAX PAYABLE (T4) REVISED T4 = (P1+P2)	(S1) (T3) Net tax payable (T4) = (T2)+(S1)-(T3)
4	*Vide Sec.19 Only for Companies availing incentives as per G.O.		

A. Payment details:

Amount payable, if (T4) is excess of (E)

(T4 - E) (Rs.)
 Amount paid (Rs.)

Sl.No	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:	(in words) Rupees				

**P1. Payment details for Output Tax Paid and Claimed Refund (Only for Companies availing incentives as per G.O.)
 Output Tax Paid and claimed Refund**

P1 (Rs.)
 Amount paid (Rs.)

Sl.No	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:	(in words) Rupees				

B. Amount of Input Tax Credit excess available, if (E) is excess of (T4)

	(E-T4)	(Rs.)
LESS:		
1. If refund is claimed for input tax related to Zero rate sales, the amount:		
2. If tax payable under the CST Act for this month has to be adjusted, the amount:		
Input Tax Credit, if any, carried forward to next month: B- (1+2)	Total (1+2)	(Rs.)

DECLARATION

1. I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete.
2. I/We declare that I am/We are authorised by Proprietor/Partner/Board of Directors to sign the returns.

Place:
Date:

Signature:
Name:
Status and relationship to the dealer:
Seal

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

//True Copy//

Sunil Palival
SECTION OFFICER.