

ABSTRACT

Tax – Tamil Nadu Value Added Tax Act, 2006 – Reduction in rate of tax on the first sale of Tea made by Tea manufacturers in the State at Auction Centres at Coonoor and Coimbatore and private sales from 4% to 1% - Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O. (Ms.) No.108

Dated 24.05.2007

Read :

From the Commissioner of Commercial Taxes letter No.VAT Cell / 41809 / 2005 dated 04.04.2007.

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ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u> dated the 24th May, 2007.

(BY ORDER OF THE GOVERNOR)

S. RAJARETHINAM SECRETARY TO GOVERNMENT.

То

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 24^{th} May 2007 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

All Joint Commissioners / All Deputy Commissioners of

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

The Planters' Association of Tamil Nadu, 42, ATT Colony, Coimbatore 641 018.

The Nilgiri Bought Leaf Tea Manufacturers' Association, 9 Mount Road, Coonoor-2, The Nilgiris.

The Nilgiri District Effected Bought Leaf Tea Factories Association, Kothagiri, The Nilgiris.

- The Tamil Nadu Small Tea Growers Industrial Co-operative Tea Factories Federation Limited (INDCOSERVE), Coonoor
- The District Collector, The Nilgiris
- The Chairman, Tea Board, 14, B.T./M. Sarani (Barbourne Road), Kolkatta – 700 001.
- The Convenor, Tea Auctioneers Association of South India, Coonoor, The Nilgiris.

Copy to:-

- The Chief Minister's Office, Chennai-9
- The Chief Minister's Special Cell, Chennai-9
- The Senior PA to Minister (Commercial Taxes), Chennai-9
- The Additional Secretary to Minister (Finance), Chennai-9.
- The Small Industries Department, Chennai-9
- The Industries Commissioner & Director of Industries and Commerce, Chepauk, Chennai-5
- The Finance Department, Chennai-9.
- The Law Department, Chennai-9
- The Legislative Assembly Secretariat, 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 600 018
- The Comptroller and Auditor-General of India, New Delhi 110 001.
- The Secretary to Government of India, Ministry of Finance, Department of Revenue, New Delhi 110 001.
- The Commercial Taxes and Registration (B2) Department, Chennai-9

(for taking further action regarding paper placing on the Table of the House.

- NIC, Chennai-9 (with a request to publish in the G.O. in the Tamil Nadu Government Website <u>www.tn.gov.in</u>)
- Stock File / Spare Copies

// Forwarded / By order //

SECTION OFFICER.

ANNEXURE

NOTIFICATION.

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 in respect of sale of tea manufactured by private Bought Leaf Factories and The Tamil Nadu Small Tea Growers' Industrial Co-operative Tea Factories' Federation Limited (INDCOSERVE) at tea auction centres at Coonoor and Coimbatore or direct first sale by them from four per cent to one per cent under the said act.

2. This Notification shall come into force on the 24th May 2007.

S. RAJARETHINAM SECRETARY TO GOVERNMENT.

/ True copy /

SECTION OFFICER.