



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 – Refund of Value Added Tax to Tvl. Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli on the purchase of bakery oven and flour mixing machine - Orders - Issued.

Commercial Taxes and Registration (B2) Department

G.O.Ms.No.109

Dated: 25.8.2011.
Aavani 8,
Thiruvalluvar Aandu 2042.

Read

1. Tvl. Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli representation dated 15.9.2010.
2. From the Principal Secretary/Commissioner of Commercial Taxes, Chennai -5 Letter No.VAT Cell/38524/2010/A2, dated 29.11.2010 and 10.3.2011.
3. Tvl. Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli representation dated 7.12.2010.

ORDER:

Tvl.Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli have represented that the Government of Tamil Nadu have allotted Rs.3,05,000/- for purchase of bakery oven and flour mixing machine for imparting bakery training to mentally retarded and for their rehabilitation. Accordingly, in order to reduce the cost of the above items, they have sought for VAT exemption on the purchase of said items in the reference first read above.

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2. Subsequently, in the representation 3rd read above, the petitioner has stated that they had purchased bakery oven and flour mixing machine from the following dealers by paying VAT of Rs.70,858/- and they have sought for refund of the VAT amount paid on the purchase of the said items:-

Name of the item	Name of the dealer	Amount.	VAT paid	Invoice No./ Date
Flour mixing machine	Arun's Engineering Works, Coimbatore	Rs.1,86,597/-	Rs.20,733	78/ 9.11.2010
Bakery Oven	Crunchy Foods, Coimbatore	Rs.4,51,125	Rs.50,125	64/ 9.11.2010
Total			Rs.70,858/-	

3. The Government, after careful examination, have decided to accept the request of the Tvl. Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli in public interest. Accordingly, Government direct that VAT amount of Rs.70,858/- (Rupees Seventy thousand eight hundred and fifty eight only) paid on the purchase of flour mixing machine and bakery oven be refunded to Tvl.Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli. The Government also authorize the Principal Secretary/ Commissioner of Commercial Taxes to give necessary instructions to the Assistant Commissioner/Deputy Commissioner/Commercial Tax Officer of assessment circle concerned for issue or the refund voucher for the above amount, subject to verification of vouchers and other documents relating to payment of VAT.

4. The expenditure sanctioned in para 2 above shall be debited to the following head of account:-

"0040- - Taxes on Sales, Trades etc. 102 Receipts under State Sales Tax Act - AN - Deduct refunds under State Value Added Tax Act, (1002) 02. Other Refunds under State Value Added Tax Act (DPC 0040 00 102 AN - 0204)"

5. This order issues with the concurrence of Finance Department vide its U.O. No.30593/Fin.(Rev)/2011, dated 19.6.2011.

(By order of the Governor)

SUNIL PALIWAL
SECRETARY TO GOVERNMENT.

To

The Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

Tvl.Bishop Sargent School for the Mentally Retarded, Palayamkottai, Tirunelveli – 627 002.

The Assistant Commissioner /Deputy Commissioner /Commercial Tax Officer (Commercial Taxes), concerned Assessment circle (Through the Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5)

The Accountant General, Chennai-18/35

The Finance (Revenue) Department, Chennai-9.

The Welfare of Differently Abled Persons (DAP1) Department, Chennai – 9.

The Pay and Accounts Officer/ The Treasury Officer concerned (Thro' the Principal Secretary/ Commissioner of Commercial Taxes, Chennai – 5.)

Copy to:

Tvl. Arun's Engineering Works, S.F.No.213, site No.4, SITRA Kalapatti Road, Kalapatti (Post), Coimbatore – 641 048.

Tvl. Crunchy Foods, SF No.272, L.N. Nagar, Kalapatti Post, Coimbatore – 641 048.

The P.S. to Secretary to Government, Commercial Taxes and Registration Department, Chennai -9.

NIC, Chennai -9 [with a request to publish the GO in the Tamil Nadu Government Website]

SF/SC.

// Forwarded: by order //

SECTION OFFICER.