



ABSTRACT

Rules – Central Sales Tax (Tamil Nadu) Rules, 1957 – Amendment -
Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (C1) DEPARTMENT

G.O.(Ms) No.109

Dated: 10.8.2012

Aadi 26,
Thiruvalluvar Aandu, 2043

Read:

1. From the Commissioner of Commercial Taxes Letter No. Acts Cell-IV/36750/2009, dated 6.1.2011
2. From the Principal Secretary/Commissioner of Commercial Taxes Letter No. Drafting Cell-I/1030/12, dated 14.3.2012.
3. From the Commissioner Commercial Taxes Letter No. Drafting Cell-I/1030/2012, dated 13.6.2012

ORDER:

The Notification annexed to this Order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 10th August, 2012.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL,
SECRETARY TO GOVERNMENT

To
The Commissioner of Commercial Taxes, Chennai – 5.

p.t.o.

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 10th August, 2012 and send 100 copies to the Government and 1000 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).

Copy to:-

The Senior P.A. to Minister (Commercial Taxes and Registration, Law, Courts and Prisons), 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 Director of Information and Public Relations (Press Release)
Department, Chennai - 9.

The Commercial Taxes and Registration (C1) 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/SCs.

/Forwarded// By Order/

S. Divi
17/8/2012
SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Tamil Nadu hereby makes the following amendments to the Central Sales Tax (Tamil Nadu) Rules, 1957:-

AMENDMENTS.

In the said Rules,-

(1) rule 9-A shall be omitted;

(2) in rule 10, -

(a) in sub-rule (1), -

(i) after the expression "blank declaration Form prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957", the expression "or may generate pre-filled declaration Form electronically" shall be inserted;

(ii) after the expression "required particulars in the", the expression "blank declaration Form or electronically generated pre-filled" shall be inserted;

(b) in sub-rule (3), -

(i) in clause (i), after the expression "from the assessing authority", the expression "or generated electronically by him" shall be inserted;

(ii) in clause (ii), after the expression "from the prescribed authority in his State", the expression "or generated electronically" shall be inserted;

(c) in sub rule (5), in clause (i),-

(i) after the expression "issued by an assessing authority", the expression "or who generates declaration form electronically" shall be inserted;

(ii) after the expression "from the assessing authority", the expression "or generated electronically" shall be inserted;

(d) in sub-rule (5-B),-

(i) after the expression "issued by an assessing authority", the expression "or who generates declaration form electronically" shall be inserted;

(ii) after the expression "received from the assessing authority", the expression "or generated electronically" shall be inserted;

(3) in rule 10-A, after the sentence "An application which is not accompanied by the proof of payment shall be rejected.", the following sentence shall be added, namely:-

"A registered dealer may also generate Form C and Form F electronically in triplicate from the Tamil Nadu Commercial Tax Department website in white A4 size bond sheet (paper of not less than 75 gsm), free of cost."

SUNIL PALIWAL,
SECRETARY TO GOVERNMENT

/True copy/

S. Didi
SECTION OFFICER 10/07/2012