



ABSTRACT

Value Added Tax - Tamil Nadu Value Added Tax Act, 2006 - Assessment by Assistant Commercial Tax Officers/ Additional Assistant Commercial Tax Officers - Enhancement of the total turnover and total tax limit - Amendment to notification - Notification - Issued

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.113

Dated: 05.09.2011.  
Aavani 19,  
Thiruvalluvar Aandu, 2042  
Read :

1. G.O.(Ms) No.134, Commercial Taxes (B1) Department, dated 19.11.2002.
2. From the Commissioner of Commercial Taxes Letter No. Drafting Cell-I/10096/2011, dated 27.04.2011 & 9.8.2011.

\*\*\*\*\*

ORDER:

The Notification appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 5<sup>th</sup> September, 2011.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

To

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

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the next issue of the Tamil Nadu Government Gazette and send 100 copies to the Government and 1000 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

p.t.o.

All Additional Commissioners/Joint Commissioners/Deputy-Commissioners of Commercial Taxes (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5).  
The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.  
The Chief Minister's Office, Chennai - 9.

**Copy to:**

The Registrar, High Court, Chennai - 104.  
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 Senior PA to Minister (Commercial Taxes and Registration),  
Chennai-9.  
The Senior P.S. to Secretary to Government, Commercial Taxes and  
Registration Department, Chennai - 9.  
The Legislative Assembly Secretariat, Chennai - 9.  
The Law Department, Chennai - 9.  
The Finance Department, Chennai - 9.  
The Commercial Taxes and Registration (B2) Department, Chennai-9  
(for taking further action regarding paper placing).  
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu  
Government website [www.tn.gov.in](http://www.tn.gov.in))  
SF/SCs.

//Forwarded / By Order//

*B. Sridhar*  
5/9/2011  
SECTION OFFICER.

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by clause 5 of section 2 read with section 88 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 Revenue Department Notification S.R.O.No.2437 of 1962, published at pages 282-283 of Part II of the Fort St. George Gazette, dated the 30<sup>th</sup> May 1962, as subsequently amended:-

**AMENDMENT.**

In the said Notification, for item (d), the following item shall be substituted, namely:-

“(d) the Assistant Commercial Tax Officer or Additional Assistant Commercial Tax Officer in respect of those dealers whose total turnover does not exceed Rs.75,00,000/- (Rupees seventy five lakhs only) [including exempted items and turnover under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)], subject to total tax effect not exceeding Rs.75,000/- (Rupees seventy five thousand only) per annum.”.

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

//True Copy//

*S. Sridhar*  
5/9/2011  
SECTION OFFICER.