



ABSTRACT

Tax – Value Added Tax Act, 2006 – Exemption from levy of Value Added Tax payable on the sale of any goods for use in the execution of turn-key projects by main contractors or sub-contractors to Thiruvalargal Cheyyar Special Economic Zone Developers Private Limited, at Cheyyar SIPCOT Industrial Park – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O. Ms. No.121

Dated 14.06.2007

Read :

G.O. Ms. No.152, Industries (MIB.1) Department dated 05.12.2006.

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ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 14th June, 2007.

(BY ORDER OF THE GOVERNOR)

**DEBENDRANATH SARANGI,
SECRETARY TO GOVERNMENT.**

To

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

(with a request to publish the Notification in the Tamil Nadu Government Extraordinary dated the 14th June 2007 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

Tvl. Cheyyar Special Economic Zone Developers Private Limited

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).

Copy to:-

The Chief Minister's Office, Chennai-9
The Secretary to Hon'ble Chief Minister, Chennai-9
The Senior PA to Minister (Commercial Taxes), Chennai-9
The Secretary to Government, Industries Department, Chennai-9
The Industries Department, Chennai-9
The Chairman and Managing Director, SIPCOT, 19A, Rukmani
Lakshmiipathy Road, Egmore, Chennai-8
The Director, GUIDANCE Bureau, 19a, Rukmani Lakshmiipathy Road,
Egmore, Chennai-8
The Law 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 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 Secretary to Government of India, Ministry of Industries
and Commerce, Udyog Bhavan, New Delhi
The Commercial Taxes (B2) Department, Chennai-9
(for taking further action regarding paper placing on the Table of the House).
Commercial Taxes (O.P.) Department, Chennai-9
SF/SCs

// 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 an exemption in respect of tax payable by any dealer on the sale of any goods for use in the execution of turn-key projects by main contractors or sub contractors registered under the said Act, who have entered into agreement either directly or indirectly with Tvl. Cheyyar Special Economic Zone Developers Private Limited for construction or development of the footwear product specific SEZ in the area at Cheyyar SIPCOT Industrial Park notified as SEZ by the Government of India, subject to the condition that the dealer obtains and furnishes to the assessing authority, a declaration by the main contractors or sub-contractors duly certified by the Thiruvallur Cheyyar Special Economic Zone developers Private Limited once in a year in the form appended to this Notification:

Provided that if the main contractor or sub-contractor after purchasing the goods in respect of which they had furnished any declaration, fails to make use of the goods so purchased for the purpose specified in the declaration but disposes of such goods in any other manner, shall pay the tax at the rate on which tax is payable on turnover relating to purchase of such goods.

2. The notification shall come into force on the 14th June 2007.

DEBENDRANATH SARANGI,
SECRETARY TO GOVERNMENT.

/ True copy /

SECTION OFFICER.

APPENDIX
DECLARATION.

Name and address of the purchaser

Taxpayer Identification Number under the Tamil Nadu Value Added Tax Act, 2006

To

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(Name and address of the seller)

(i) Declared that the goods for which the particulars specified below have been purchased by us and utilized / intended to be utilized in the execution of turn-key projects entered into with Thiruvalargal Cheyyar Special Economic Zone Developers Private Limited, an unit located in a Special Economic Zone, Tamil Nadu, notified by the Government of India.

(ii) Declared that I am a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Commercial Tax Officer / Deputy Commercial Tax Officer Assessment Circle and filing monthly returns in Form – I including the turnover involved in the said contract bearing No. dated

Serial Number	Purchase Order Number and Date	Seller's cash or invoice Number and Date	Description and quantity of goods	Value (in rupees)	Nature of turn-key project Number and Date	Total value of the contract (in rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

VERIFICATION

The above statements are true to the best of my knowledge and belief and nothing has been concealed there from. The goods purchased have been actually utilized in the execution of turn-key project relating to Thiruvallur Cheyyar Special Economic Zone Developers Private Limited in the area at Cheyyar SIPCOT Industrial Park, notified as SEZ by the Government of India.

Signature with date:

Name and status of the person signing for
and on behalf of main / sub-contractors

CERTIFICATE

Certified that the goods mentioned above are intended for execution of works contract as per our order No. dated given in favour of (here enter name and status of the dealer).

Signature and Status of the person signing
the certificate for Cheyyar Special
Economic Zone, Cheyyar.

Taxpayer Identification No.

**DEBENDRANATH SARANGI,
SECRETARY TO GOVERNMENT.**

/ True copy /

SECTION OFFICER.