



ABSTRACT

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to Rule 15– Notified.

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COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.126

Dated:12.10.2011  
Purattasi – 25,  
Thiruvalluvar Aandu, 2042

Read :

From the Principal Secretary/Commissioner of Commercial Taxes  
Letter No. Drafting Cell-1/42756/2010, dated 29.06.2011.

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ORDER:

The Notification annexed to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 12<sup>th</sup> October, 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 Extraordinary issue of the Tamil Nadu Government Gazette dated the 12th October, 2011 and send 100 copies to the Government and 1000 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned.

(Through the Principal Secretary/ Commissioner of Commercial Taxes, Chennai-5).

p.t.o.

**Copy to:**

The Senior P.A. to Minister (Commercial Taxes and Registration),  
Chennai - 9.

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-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9  
(to take further action for paper placing ).

NIC, Chennai-9 (with a request to host the G.O. in the Tamil Nadu  
Government website [www.tn.gov.in](http://www.tn.gov.in))

SF/SCs.

/Forwarded // By Order/

*S. dindi*  
Section Officer 12/7/2011

**THE ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendments hereby made shall come into force on the **1<sup>st</sup> November, 2011.**

**AMENDMENTS.**

In the said Rules,-

**(1)** in rule 15, in sub-rule (17),-

**(a)** for clauses (a) and (b), the following clauses shall be substituted, namely:-

“(a) The owner or other person in charge of a goods vehicle carrying the goods specified in the Sixth Schedule to the Act **or the seller** or consignor or transferor of the goods specified in the said Schedule, as the case may be, shall, apply for transit pass, in Form LL, in triplicate to the said officer in charge of the first check post or barrier, or to the assessing authority who is the head of the assessment circle, having jurisdiction over the place from where the goods are **sold or** consigned or transferred, and in the absence of head of assessment circle, any other officer authorised by the territorial Assistant Commissioner.

(b) The Officer in charge of the check post or barrier referred to in sub-section (1) of section 70 or the assessing authority referred to in clause (a) of sub-section (2) of section 70, as the case may be, shall after examining the application and after making such enquiry as he or it deems necessary, issue the transit pass in Form LL. The officer in charge of the check post or barrier or the assessing authority specified in clause (a) above, shall retain the original with himself or itself, as the case may be, and give two copies to the owner or other person in charge of the goods vehicle or the **seller or** consignor or transferor of goods.”;

**(b)** for clause (d), the following clause shall be substituted, namely:-

“(d) The owner or other person in charge of the goods vehicle or the **seller or** consignor or transferor of goods, as the case may be, shall deliver or cause to be delivered the duplicate copy of the transit pass to the officer in charge of the last check post or barrier and allow him to inspect the documents and goods in order to ensure

that the goods being taken out of the State are the same for which the transit pass has been obtained. The officer in charge of the last check post or barrier shall acknowledge the receipt of the transit pass on the triplicate copy of the transit pass available with the owner or the other person in charge of the goods vehicle or the **seller or** consignor or the transferor of the goods, as the case may be.”;

(2) for **Form LL**, the following Form shall be substituted, namely:-

**“Form LL.  
[See rule 15(17).]”**

Tax Identification Number	Original	Tax Identification Number	Duplicate	Assessment year	Serial No.	Tax Identification Number	Triplicate	Assessment year	Serial No.	Assessment year	Serial No.
<b>Application for issue of Transit Pass [See rule 15(17) ]</b>		<b>Application for issue of Transit Pass [See rule 15(17) ]</b>		<b>Application for issue of Transit Pass [See rule 15(17) ]</b>							
Original to be retained by the issuing authority.		Original to be retained by the issuing authority.		Original to be retained by the issuing authority.							
Duplicate to be retained by the Check post Officer of the last check post.		Duplicate to be retained by the Check post Officer of the last check post.		Duplicate to be retained by the Check post Officer of the last check post.							
Triplicate to be returned to the owner or person in charge of the Goods Vehicle or the <b>seller or</b> consignor or transferor by the last check post officer.		Triplicate to be returned to the owner or person in charge of the Goods Vehicle or the <b>seller or</b> consignor or transferor by the last check post officer.		Triplicate to be returned to the owner or person in charge of the Goods Vehicle or the <b>seller or</b> consignor or transferor by the last check post officer.							
To The Officer in-charge ..... Check Post		To The Officer in-charge ..... Check Post		To The Officer in-charge ..... Check Post							
The Assessing Authority ..... Assessment Circle		The Assessing Authority ..... Assessment Circle		The Assessing Authority ..... Assessment Circle							
Sir, I,..... son of.....residing at .....(full address), hereby declare that I am the owner/person in charge of goods vehicle Registration No..... belonging to		Sir, I,..... son of.....residing at .....(full address), hereby declare that I am the owner/person in charge of goods vehicle Registration No..... belonging to		Sir, I,..... son of.....residing at .....(full address), hereby declare that I am the owner/person in charge of goods vehicle Registration No.....							

<p>.....(name and address of the owner / transporting agency) / I am the <b>seller</b> / consignor of the goods to be carried by goods vehicle/truck No.....</p> <p>2. I hereby declare that the <b>sales/</b> consignments detailed below being carried by the above vehicle are meant for destination in ..... State. The goods carried will not be unloaded or delivered anywhere within the State of Tamil Nadu.</p> <p>Name and address of the <b>seller</b> / consignor:  Name and address of the buyer/consignee:  Description of goods:  Quantity:  Value Rs. :</p> <p>3. The said vehicle / truck will cross Tamil Nadu State border..... at..... Check post on or before ..... (date) by ..... hours (time)</p> <p>Date:  Time:           Signature  Place:           Status</p>	<p>.....(name and address of the owner / transporting agency) / I am the <b>seller</b> / consignor of the goods to be carried by goods vehicle/truck No.....</p> <p>2. I hereby declare that the <b>sales</b> / consignments detailed below being carried by the above vehicle are meant for destination in ..... State. The goods carried will not be unloaded or delivered anywhere within the State of Tamil Nadu.</p> <p>Name and address of the <b>seller</b> / consignor:  Name and address of the buyer/consignee:  Description of goods:  Quantity:  Value Rs. :</p> <p>3. The said vehicle / truck will cross Tamil Nadu State border..... at..... Check post on or before ..... (date) by ..... hours (time)</p> <p>Date:  Time:           Signature  Place:           Status</p>	<p>belonging to .....(name and address of the owner / transporting agency) / I am the <b>seller</b> / consignor of the goods to be carried by goods vehicle/truck No.....</p> <p>2. I hereby declare that the <b>sales</b> / consignments detailed below being carried by the above vehicle are meant for destination in ..... State. The goods carried will not be unloaded or delivered anywhere within the State of Tamil Nadu.</p> <p>Name and address of the <b>seller</b> / consignor:  Name and address of the buyer/consignee:  Description of goods:  Quantity:  Value Rs.:</p> <p>3. The said vehicle / truck will cross Tamil Nadu State border..... at..... Check post on or before ..... (date) by ..... hours (time)</p> <p>Date:  Time:           Signature  Place:           Status</p>
<p style="text-align: center;"><b>Transit Pass</b></p> <p>Goods vehicle registration Number.....carrying the <b>sales or</b> consignments mentioned in the application is permitted to cross the Tamil Nadu border at.....name of the (Check post) on or before ..... (date) by ..... hours</p>	<p style="text-align: center;"><b>Transit Pass</b></p> <p>Goods vehicle registration Number.....carrying the <b>sales or</b> consignments mentioned in the application is permitted to cross the Tamil Nadu border at.....name of the (Check post) on or before ..... (date) by ..... hours</p>	<p style="text-align: center;"><b>Transit Pass</b></p> <p>Goods vehicle registration Number.....carrying the <b>sales or</b> consignments mentioned in the application is permitted to cross the Tamil Nadu border at.....name of the (Check post) on or before ..... (date) by ..... hours</p>

<p>Place : Date: Signature of the Time: Officer Assessment Circle/ Check post (SEAL)</p> <p><b>Extension of time</b></p> <p>Time extended upto hours ..... on or before ..... (date).....</p> <p>Place: Date:</p> <p>Signature of the officer Extending the time (full name, designation with seal)</p> <p><b>ACKNOWLEDGEMENT</b></p> <p>Received the duplicate and triplicate of the application/ transit pass (Serial No....) from the Check post Officer.....Check post / Assessing Authority ..... Assessment Circle</p> <p>Signature of the owner / person in charge of the goods vehicle No. <b>Seller</b> / Consignor / Transferor</p>	<p>Place : Date: Signature of the Time: Officer Assessment Circle/ Check post (SEAL)</p> <p><b>Extension of time</b></p> <p>Time extended upto hours ..... on or before ..... (date).....</p> <p>Place: Date:</p> <p>Signature of the officer Extending the time (full name, designation with seal)</p> <p><b>ACKNOWLEDGEMENT</b></p> <p>Certified that I have received duplicate copy of this pass.</p> <p>Place : Date : Time :</p> <p>Signature of the Officer, Check post (Last Check post)</p> <p>(SEAL)."</p>	<p>Place : Date: Signature of the Time: Officer Assessment Circle/ Check post (SEAL)</p> <p><b>Extension of time</b></p> <p>Time extended upto hours ..... on or before ..... (date).....</p> <p>Place: Date:</p> <p>Signature of the officer Extending the time (full name, designation with seal)</p> <p><b>ACKNOWLEDGEMENT</b></p> <p>Certified that I have received duplicate copy of this pass.</p> <p>Place : Date : Time :</p> <p>Signature of the Officer, Check post (Last Check post)</p> <p>(SEAL)."</p>
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SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

/True copy/

*S. Didi*  
14/12/2011  
Section Officer