



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – List of goods taxable at 12.5% under Part – C of the First Schedule to the Act – Notification under Section 86 (1) of the Act – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. Ms. No.133

Dated 12.07.2007

Read :

From the CCT Letter No. Value Added Tax Cell / 41809 / 2005,
dated 11.05.2007.

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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 12th July 2007.

(BY ORDER OF THE GOVERNOR)

M. DEVARAJ,
SECRETARY TO GOVERNMENT.

To

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

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 12th July 2007 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

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).

The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.

Copy to:-

The Senior PA to Minister (Commercial Taxes), Chennai-9

The Law Department, Chennai-9

The Accountant General, (A & E), Chennai-18 (By name)

The Accountant General (Audit)-I/ (Audit) – II Tamil Nadu, Lekha Pariksha Bhavan,
361 Anna Salai, Chennai 600 018

The Commercial Taxes and Registration (B2) Department, Chennai-9

(for taking further action regarding paper placing on the Table of the House.)

NIC, Chennai-9 (with a request to publish in the G.O. in the Tamil Nadu Government Website www.tn.gov.in)

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SECTION OFFICER.

ANNEXURE
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 86 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 First Schedule to the said Act:-

2. The amendment hereby made shall come into force on the 12th day of July 2007.

AMENDMENT

In the First Schedule, for PART-C and the entries thereunder, the following shall be substituted, namely:-

PART – C

[See sub-section (2) of Section 3]

Goods which are taxable at the rate of 12.5 per cent.

<i>Serial Number.</i>	<i>Description of the goods.</i>
<i>(1)</i>	<i>(2)</i>
1	Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.
2	Adhesives of all kinds including gum, glue, adhesives solution, gum paste, lapping compound, liquid M-seal epoxy, adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this schedule.
3	(i) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments. (ii) Refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers. (iii) Water cooler cum heater units. (iv) Parts and accessories of items (i) to (iv) above.

- 4 Apparatus for making coffee under steam pressure, commonly known as espresso.
- 5 Arms, ammunitions and explosives of all kinds including-
 - (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith;
 - (ii) Hand grenades;
 - (iii) Air guns, air rifles and pellets used therewith;
 - (iv) Gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like.
- 6 Articles and equipments for gymnastics including health fitness equipments.
- 7 Asbestos sheets and products, cement products in combination with other materials not elsewhere mentioned in this Schedule.
- 8 Bakery products including biscuits of all varieties, cakes, pastries sold with brand name.
- 9 Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods.
- 10 Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscopes, magnifying glasses, diffraction apparatus and mounding therefor including theodolite, survey instruments and optical lenses, other than lenses for spectacles.
- 11 Blasting gun powder and other mechanical explosives.
- 12
 - (i) Bulbs, horns, cables and fare meters for all motor vehicles.
 - (ii) Parts and accessories excluding batteries, tyres, tubes and flaps of two wheelers and three wheelers and higher number of wheelers.
 - (iii) Tyres tubes and flaps ordinarily used for tractors, trailer of tractors.
- 13 Bulldozers, excavators, earthmovers, dumpers, dippers, pilelayers, scrappers and the like and parts and accessories thereof.
- 14 Cement including white cement and their substitutes and concrete mixtures.
- 15 Cement products of all kinds including cement tiles, pavement blocks excluding cement jolleys, doors, window frames made of RCC and RCC pipes.

- 16 Chinaware, porcelainware and stoneware articles.
- 17 Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and re-producing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides.
- 18 Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron and steel.
- 19 Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like sold with brand name.
- 20 Cosmetics and toilet articles that is to say, talcum powder, prickly heat powder, similar medicated body powder and forms, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles, complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants.
- 21 (i) Crockery (other than those specified elsewhere in this Schedule)
 (ii) Cutlery (other than those specified elsewhere in this Schedule) including table cutlery, forks.
- 22 Detergents whether cakes, liquid or powder, toilet soap, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids, other than those specifically mentioned elsewhere in the Schedule.
- 23 Diesel locomotive and parts and accessories thereof.
- 24 Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials other than those specified in the Schedule.
- 25 Dry fruits and nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, other than those specified elsewhere in this Schedule.
- 26 Duplicating machines, photo copying machines, reprographic copiers including roneo machines, including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.
- 27 Electric motor, spare parts and accessories.
- 28 Electrical domestic and commercial appliances including – food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat fryer, curd maker, hot food cabinet, water heater including immersion heater, electric

kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, sharpeners, vending machines, other than those specified elsewhere in the Schedule.

- 29 Electric storage batteries including containers, covers and plates.
- 30 Electronic Toys and Games.
- 31 Fans, Air circulators, Voltage stabilizers and regulators not specified elsewhere controlling systems and thyristor control power equipments.
- 32 Fax machines and their parts and accessories.
- 33 Fibre glass sheets and articles made of fibre glass other than those specifically mentioned in the Schedule.
- 34 Fire fighting equipments and devices.
- 35 Fire works including coloured matches.
- 36 Floor and wall tiles of all varieties -
 - (i) Ceramic tiles, glazed floor, roofing and wall tiles
 - (ii) Cuddappah stones slabs and shahabad stone slabs;
 - (iii) (a) Granite blocks (rough or raw); and
 - (b) Polished granite slabs, including tomb stones, monument slab and head stone;
 - (iv) Black stone, kota stone
 - (v) Marbles, that is to say, -
 - (a) Marble boulders or lumps;
 - (b) Marble slabs;
 - (c) Marble chips;
 - (d) Marble dusts;
 - (e) Marble floor tiles and wall tiles; and
 - (f) Other articles made of marbles.

- (vi) Mosaic tiles, chips and powder.
- 37 Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel.
- 38 Gas stoves, Gas Ovens, other than those mentioned in any of the Schedules;
- 39 Generators, Generating sets and non electronic voltage stabilizers.
- 40 Ghee with brand name.
- 41 Glass and glassware other than those specified elsewhere in the Schedule.
- 42 Ice creams sold with brand name.
- 43 Instant tea and instant coffee.
- 44 Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule.
- 45 Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam, copper-clad board or sheet.
- 46 Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.
- 47 Machine made matches.
- 48 Mirrors of all kinds.
- 49 Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof.
- 50 i) Paints and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints.
- ii) Colours.
- iii) Dry distempers including cement based water-paints, oil bound distempers, plastic emulsion paints.
- iv) Varnishes, French polish, bituminous and coal-tar blacks.

- v) Diluents and thinners including natural and synthetic drying and semi drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil.
 - vi) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non refractory surfacing preparations for facades, indoor walls, false ceiling or the like.
 - vii) All other materials used in painting and varnishing such as flint papers, emery clothes, brushes, paint removers and stainers of all kinds.
- 51 Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including X-ray films and film packs and plates, photo albums, photo frames, photo mounts.
 - 52 Plaster of Paris.
 - 53 (i) Plywood, veneer plywood, hardboard, particle board, block board, insulation board, lamin board, batten board, hard or soft wall ceiling, floor boards and similar boards of wood of all kinds, whether or not containing any material other than wood. (ii) All other non-soft boards.
 - 54 Power factors and shunt capacitors of all kinds.
 - 55 Sandal wood.
 - 56 Sanitary equipments and fittings of every description including sinks, wash basins, wash basin pedestal, taps, bath showers, bidets, water closet tanks, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.
 - 57 Sanitary towels, Sanitary napkins, beltless napkins, baby nappies and disposable diapers.
 - 58 Shaving sets, safety razors, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.
 - 59 Strong room or vault doors and ventilators armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets.
 - 60 Studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtains backgrounds etc.
 - 61 Synthetic rubber products and products of mixture of rubber.
 - 62 Television sets and component parts and accessories thereof.

- 63 Timber
Explanation. – Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety, other than those specified elsewhere in the Schedule.
- 64 Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes, tongue cleaners and deodorants.
- 65 Tyres, tubes and flaps other than those specified in the Schedule.
- 66 Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.
- 67 Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical – timers, time – records, auto print time punching clocks, time – registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.
- 68 (i) Water meters, gas meters, industrial thermometers, parts and accessories thereof.
- (ii) (a) Weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith;
- (b) Dipping measures, metric pouring measures, conical measures, cylindrical measures; and
- (c) Meter scales, measuring tapes, steel yards and survey chains.
- 69 Any other good, not specified in any of the Schedules.

M. DEVARAJ
SECRETARY TO GOVERNMENT.

/ True copy /

Section Officer.