



ABSTRACT

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

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.133

Dated: 31.10.2011
Ippasi 14,
Thiruvalluvar Aandu, 2042

Read :

From the Principal Secretary/Commissioner of Commercial Taxes
Note in file no.Drafting Cell-1/41809/2008, dated 29.6.2010 and
22.9.2011.

ORDER:

The Notification annexed to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st 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 31st 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).

Copy to:

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

The P.S. to Secretary to Government, Commercial Taxes and
Registration Department, 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)

SF/SCs.

/Forwarded // By Order/

S. Anand
31/12/2011
SECTION OFFICER.

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 31st October, 2011.

AMENDMENTS.

In the said Rules,-

"(1) in rule 3, after clause (a), the following clause shall be inserted, namely:-

"(aa) "Authority" means the authority constituted by the Government under section 48-A of the Act;"

(2) after rule 12, the following rule shall be inserted, namely:-

"12-A Authority for Clarification and Advance Ruling.- (1) Every application under section 48-A by a registered dealer, seeking clarification on any point concerning the rate of tax, shall be made to the Authority in Form VV in quadruplicate and shall be accompanied by a crossed banker's cheque in favour of State Bank of India or crossed demand draft or pay order of a Bank in support of having paid a sum of rupees one thousand only in favour of the Commissioner of Commercial Taxes, Chennai.

(2) On receipt of any such application, the Authority shall cause a copy thereof to be forwarded to the assessing or registering authority concerned and call for any information or records.

(3) The Authority may, after examining such application and the records called for, by order, either admit or reject the application within thirty days from the date of receipt of the application:

Provided that no application shall be rejected without giving the applicant a reasonable opportunity of being heard and the reasons for rejection shall be recorded in the order.

(4) The Authority shall send a copy of every order made under sub-rule (3) to the applicant and the authority concerned specified in sub-rule (2).

(5) The Authority shall hold its sittings normally at its headquarters at Chennai as and when required and date of hearing shall be intimated to the applicant and the authority concerned specified in sub-rule (2).

(6) (i) The Authority may at its discretion permit or require the applicant to submit such additional facts as may be felt necessary to enable it to pronounce its clarification or advance ruling.

(ii) Where in the course of the proceedings before the Authority, a fact is alleged which cannot be borne out by record, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

(7) Where an application is admitted under sub-rule (3), the Authority shall after examining such further material as may be placed before it by the applicant or obtained by the Authority, pass such order as it deemed fit on the question specified in the application, after giving a reasonable opportunity to the applicant of being heard, if he so desired. The Authority shall send a copy of the order to the applicant and to the authority concerned specified in sub-rule (2).

(8) Where on the date fixed for hearing or any other day to which the hearing may be adjourned, the applicant does not appear in person or through an authorized representative when called upon for hearing, the authority may dispose of the application ex-parte on merits:

Provided that where an application has been so disposed of and the applicant applies within fifteen days of receipt of the order and satisfies the Authority that there was sufficient cause for his non-appearance when the applicant was called upon for hearing, the Authority may, set-aside the ex-parte order and restore the application for fresh hearing.

(9) A copy of the order made under sub-rule (8) shall be sent to the applicant and the authority concerned specified in sub-rule (2).

(10) Where the applicant dies or is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to end, the application shall not abate and may be permitted by the Authority, where it considers that the circumstances justify it, to be continued by the executor, administrator or other legal representative of the applicant or by the liquidator, receiver or assignee or successor, as the case may be, on an application made in this behalf.

(11) An applicant may withdraw the application filed under section 48-A of the Act, at any time before the issue of orders by the Authority.”;

(3) after Form UU, the following form shall be added, namely:-

“FORM VV

Application for Clarification/Advance Ruling

(See rule 12-A)

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To

The Authority for Clarification and Advance Ruling,
Chennai.

1. (a) Name and address of the Registered Dealer :
- (b) Constitution Status with details :
2. Assessment Circle :
3. Address to which Notice or Order may be sent to the Dealer :

4. (a) Name of the goods for which :
clarification or advance ruling is
sought
- (b) Specify the Tamil Nadu Value :
Added Tax Schedule Entry for
adopting the rate of tax in monthly
return
5. Whether clarification on rate of tax :
now required is pending before any
appellate authority or court
6. Full particulars of the goods :
(Example-its composition and
predominant use, supported by a
literature or brochure or technical lab
certificate whichever are available)
7. How the goods is understood in :
common parlance or commercial
circles
8. The nomenclature adopted in the :
invoice or sale bill for the goods
9. (a)Whether the goods is subject :
to excise duty under the Central
Excise Tariff Act, 1985
(Central Act 5 of 1986) and if
so, the tariff number. (If yes,
enclose the details and excise
invoice)
- (b)Whether additional excise duty is :
also payable besides basic duty
and, if so, item number in the
Schedule to the Additional Duties
of Excise (Goods of Special
Importance) Act, 1957 (Central
Act 58 of 1957) (If yes, enclose the
details and excise invoice)

10. Payment details of Application fee :
under rule 12-A (In case of crossed
demand draft or crossed banker's
cheque or pay order, the name of
bank, branch name and no./date shall
be furnished)

VERIFICATION.

I/We..... the applicant(s) do hereby declare that the
particulars given above are true, correct and complete to the best of my/our
knowledge and belief.

Signature of the Applicant(s): _____
Name with Seal: _____

- NOTE.-** (1) The application should be in quadruplicate.
(2) Separate application should be filed for each goods.
(3) The list of annexure to be enclosed with this application should be
specified with application.
(4) The applicant should state the facts and the law to which the
clarification/advance ruling is sought for, with supporting
documents and samples."

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

/True copy/

S. Didi
31/7/2011
SECTION OFFICER.