



ABSTRACT

Tax – Tamil Nadu Value Added Tax Act, 2006 – Industrial Inputs which are sold either by the manufacturer or by the trader – Amendment to Entry 67 of Part-B of the First Schedule to the Act – Notified.

G.O. Ms. No.135

Dated 16.07.2007

Read :

1. G.O. Ms. No.4, Commercial Taxes and Registration Department, dated 1.1.2007.
2. From the Commissioner of Commercial Taxes Letter No. Value Added Tax Cell / 41809 / 2007, dated 10.4.2007 and 22.5.2007.

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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 16th 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 **16th 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 Chief Minister's Office, Chennai-9

The Senior PA to Minister (Commercial Taxes), 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 600 018
The Commercial Taxes and Registration (B1) Department, Chennai-9
(for replacement by bill.)
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 16th July 2007.

AMENDMENT.

In the First Schedule, in Part-B, after item 67, and entries relating thereto, the following item and entries shall be inserted, namely:-

"(67-A). Goods which are sold either by the manufacturer or by the trader, namely:-

- (a) Abrasive of all types.
- (b) Acid oil including spent acid oil.
- (c) Aluminium sink (extrusion) and composite panels.
- (d) Artificial graphite, colloidal or semi colloidal graphite, preparation based on graphite or other carbon in the form of paste, blocks powder and natural graphite.
- (e) Baking powder, bread improver, cake gel vinegar, wheat gluten and edible gelatin used for confectionery and ice creams.
- (f) Bioxially oriented polyester film and P.V.C. film.
- (g) Bioxially oriented polypropylene film.
- (h) Buttons, zippers, zip fasteners, hooks and hoop tape, non-woven interlining polyester wadding shoulder pad, packing materials namely hangers, collar band, butterfly, all types of pins and clips.
- (i) Carbon black and acetylene black and other form of carbon including activated carbon.
- (j) Compressor of refrigerating equipments.
- (k) Enzymes of all kinds.

- (l) Fibre glass sleeves, fibre glass tapes, milinex paper lethoroid paper, empire cloth.
- (m) Flavouring essence and synthetic food colour.
- (n) Furnace oil.
- (o) Gelatine capsules (empty).
- (p) Gases of all kinds other than those specified in this Schedule.
- (q) Glass frit and other glass in the form of powder, granules or flakes.
- (r) Granulated slag (slag sand) from manufacturing of iron or steel.
- (s) Gum resin, gum arabica, gum gel and gum glue.
- (t) Industrial valves of all kinds and industrial fans.
- (u) Insulating varnish.
- (v) Liquid glucose dextrose syrup (non-medicinal).
- (w) Lubricating oils, quenching oil, mineral oils excluding crude oil.
- (x) Naptha.
- (y) P.V.C. resin and compound of all forms and kinds.
- (z) P.V.C. sheets – plastic sheets.
- (aa) Paper cones and paper tubes.
- (ab) Parts of footwear (including upper), reprocessed sole.
- (ac) Phenol.
- (ad)
 - (i) Pigments including water pigments and leather finishes.
 - (ii) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms.
 - (iii) Turpentine oil, bale oil and white oil.
 - (iv) Primers of all kinds.
- (ae) Printing rollers, reducers blanket wash / roller wash and reetarders pre sensitized plate and thermal plate used in printing industry.

- (af) Resins, wood resin and ester gums.
- (ag) Scraps and wastes of all kinds
- (ah) Sheets, circle, hoops, strips, bars, rods, rounds, squares, flaps, coils and foils of non-ferrous metals.
- (ai) Silicon carbide, silicone resin and silicone oil.
- (aj) Stampings
- (ak) Super enamelled copper wire.
- (al) Veneer sheets for plywood
- (am) Waxes of all kinds and forms
- (an) Wood tar and wood tar oil
- (ao) Yeast of all kinds and forms."

M. DEVARAJ
SECRETARY TO GOVERNMENT.

/ True copy /

Section Officer.