



ABSTRACT

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

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.137

Dated: 01.11.2011  
Ippasi 15,  
Thiruvalluvar Aandu, 2042

Read :

From the Principal Secretary/Commissioner of Commercial Taxes  
Letter No. Drafting Cell-1/42756/2009, dated 28.10.2011.

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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 1<sup>st</sup> November, 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 1<sup>st</sup> November, 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 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](http://www.tn.gov.in))

SF/SCs.

/Forwarded// By Order/

*J. d. d. d.*  
11/11/2011  
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 **1<sup>st</sup> November 2011.**

**AMENDMENTS.**

In the said Rules, in rule 15, in sub-rule (17),-

(1) after clause (b), the following clause shall be inserted, namely:-

**“(bb) Notwithstanding anything contained in clauses (a) and (b) above, the seller, consignor or transferor may also generate transit pass in Form ‘LL’ electronically. The seller or consignor or transferor of goods shall retain one copy of the electronically generated transit pass with himself and give two copies to the owner or other person in charge of goods vehicle.”;**

(2) for clauses (c),(d), (e) and (f), the following clauses shall be substituted, namely:-

“(c) The officer in charge of the check post or barrier or the assessing authority specified in clause (a) above **or the seller or the consignor or the transferor generating transit pass electronically**, as the case may be, shall specify the time within which the goods vehicle has to cross the last check post or barrier. The maximum time to be so fixed shall be twenty four hours upto a distance of three hundred kilometers from the first check post or barrier to the last check post or barrier; forty eight hours for a distance exceeding three hundred kilometers, but not exceeding six hundred kilometers from the first check post or barrier to the last check post or barrier and seventy two hours for a distance exceeding six hundred kilometers from the first check post or barrier to the last check post or barrier.

(d) The owner or other person in charge of the goods vehicle or the **seller or the** consignor or the transferor of goods, as the case may be, shall deliver or cause to be delivered the duplicate copy of the transit pass **or one copy of the electronically generated 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 **or electronically generated**. 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 **or on one copy of the electronically generated transit pass** available with the owner or the other person in charge of the goods vehicle or the seller or the consignor or the transferor of the goods as the case may be.

(e) The officer in charge of the last check post or barrier shall have powers to unload and search the contents of the goods vehicle to ensure that the goods being moved out of the state are the same for which the transit pass is issued **or generated electronically by the seller, the consignor or the transferor as the case may be.**

(f) The officer in charge of the last check post or barrier shall intimate the delivery of transit pass to the officer in charge of the first check post or barrier or the assessing authority specified in clause (a) above who issued the transit pass, **or the assessing authority having jurisdiction over the place from where the goods are sold or consigned or transferred,** indicating the variation, if any, noticed between the quantity or description of goods mentioned in the transit pass issued **or in the transit pass generated electronically by the seller, the consignor or the transferor, as the case may be,** and the goods actually carried by the goods vehicle.”.

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

//True Copy//

*S. Doshi*  
11/11/2011  
SECTION OFFICER.