



## ABSTRACT

Waiver - Tamil Nadu Value Added Tax Act, 2006 - Waiver of tax on the sale of Indian Made Foreign Liquor by dealers – Liability to tax at the second point of sale in respect of Indian Made Foreign Liquor purchased by Tamil Nadu State Marketing Corporation Limited from outside the state - Waiver of tax for the period from 15.06.1992 to 11.03.1993 in respect of 3 dealers who are hoteliers - Orders - Issued.

### COMMERCIAL TAXES AND REGISTRATION (D2) DEPARTMENT

G. O (2D) No.152

Dated: 06.08.2012,

ஆடி 22,

திருவள்ளூர் ஆண்டு 2043

Read:

1. G.O.(2D) No.236, Commercial Taxes and Registration Department, dated 16.11.2009.
2. From the Commissioner of Commercial Taxes, letter No. Drafting Cell.2/ 1031/2011, dated 03.01.2011.

### ORDER:

Based on the recommendation of the Waiver Committee, orders have been issued in the Government Order first read above, waiving a sum of Rs. 14,61,896/- being the tax payable on the second point of sale of Indian Made Foreign Liquor purchased from the Tamil Nadu State Marketing Corporation Limited (TASMAC) by the retail wine shop owners for the period from 15.06.1992 to 11.03.1993.

2. In the reference read above, the Principal Secretary/Commissioner of Commercial Taxes has sent proposals for waiver of tax payable on the sale of Indian Made Foreign Liquor by the 3 hoteliers namely Tvl. Ambassador Pallava, Hotel Asoka and Geetha Hotel for the same period i.e. from 15.06.1992 to 11.03.1993 on the lines of the waiver already granted to 40 retail wine shops owners. The Principal Secretary/Commissioner of Commercial Taxes has stated that based on the check of accounts, it reveals that the above 3 Hoteliers had purchased liquor from Tamil Nadu State Marketing Corporation Limited. As per the amended provision to section 3 (2-B) of the erstwhile Tamil Nadu General Sales Tax Act, 1959, the levy of tax on sale of Indian Made Foreign Liquor was switched over from every point of sale other than last point of sale to first point of sale and second point of sale w.e.f. 15.06.1992. No threshold limit was fixed for levy of tax. The said section 3 (2-B) was subsequently amended from 12.03.1993 wherein the turnover limit was fixed at Rs. 1 lakh. Since the purchases were effected from Tamil Nadu State Marketing Corporation Limited (i.e., Second seller), there is no liability on the last point of sale made by these 3 hoteliers. The Principal Secretary/Commissioner of Commercial Taxes has stated that the accounts of the above dealers were checked and found that they had not collected tax.

Thus the 3 hoteliers are eligible for waiver as detailed below:-

S.No	Name of the Dealer	Year	Turnover (Rs.)	Tax Due (Rs.)	Amount to be waived (Rs.)
1.	Ambassador Pallava	1992-93	10,44,805	5,01,506	5,01,506
2.	Hotel Asoka	1992-93	2,08,839	1,58,413	1,58,413
3.	Geetha Hotel	1992-93	4,42,197	2,12,253	2,12,253
	<b>Total</b>				<b>8,72,172</b>

The Principal Secretary/Commissioner of Commercial Taxes has requested that in continuation of the orders issued in the Government Orders read above, orders may be issued waiving the amount of Rs.8,72,172/- payable by the above said 3 hoteliers.

3. After careful examination, the Government have decided to accept the proposal of the Commissioner of Commercial Taxes and to waive the amount of Rs.8,72,172/- (Rupees eight lakh seventy two thousand one hundred and seventy two only) being the tax payable on the second point of sale of Indian Made Foreign Liquor purchased from the Tamil Nadu State Marketing Corporation Limited by 3 hoteliers namely Tvl. Ambassador Pallava, Hotel Asoka and Geetha Hotel for the period from 15.6.1992 to 11.03.1993.

4. The notification appended to this order will be published in the next issue of the Tamil Nadu Government Gazette.

5. This order issues with the concurrence of Finance department vide its U.O. No.42816/ Revenue/2012, dated 25.07.2012.

(By order of the Governor)

Sunil Paliwal  
Secretary to Government.

To

The Works Manager,

(Government Central Press, Chennai -79(with a request to publish the Notification appended to this order in the next issue of the Tamil Nadu Government Gazette.)

The Commissioner of Commercial Taxes, Chennai-600 006.

The Accountant General, Chennai-18.

The Accountant General(Audit), Chennai-18/35

The Commercial Taxes and Registration (D2) Department, Chennai - 600 009 (for taking action to place it on the table of the house).

Chief Minister's Officer, Chennai-9.

Copy to:

The Finance (Revenue) Department, Chennai-600 009.

The Law Department, Chennai - 600 009.

Stock File / Spare Copies.

/Forwarded By Order/

*G. Jawahar*  
22.8.12

Section Officer.

*[Signature]*  
22.8/2012

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 31 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby remits a sum of Rs.8,72,172/- (Rupees eight lakhs seventy two thousand one hundred and seventy two only) being the tax payable on the second point of sale of Indian Made Foreign Liquor purchased from the Tamil Nadu State Marketing Corporation Limited by three hoteliers namely, Tvl. Ambassador Pallava, Hotel Asoka and Geetha Hotel in respect of the period from the 15th June 1992 to the 11th March 1993 under the said Act.

Sunil Paliwal  
Secretary to Government.

/True copy/

*G. Jawahar*  
22/12  
Section Officer.

*20/1/2008*