



## **ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the sale of furnace oil for use in Gen-sets by the HT consumers for the period from 1.10.2012 to 31.5.2013 – Notification – Issued.

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### **COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O.(Ms).No.155

Dated: 8.12.2012.  
Karthigai 23,  
Thiruvalluvar Aandu, 2043

### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 8<sup>th</sup> December 2012 .

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

To

The Commissioner of Commercial Taxes, 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 and to send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

All Additional /Joint/Deputy Commissioners of Commercial Taxes Department.  
(Through the Commissioner of Commercial Taxes, Chennai-5)

The Principal Secretary to Government, Energy Department, Chennai-9.

The Chairman-cum-Managing Director, TANGEDCO and Tamil Nadu Electricity Board, Chennai-2.

The Chairman, TANTRANSOCO, Chennai-2.

p.t.o.

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Copy to:

The Senior PA to Minister (Commercial Taxes and Registration), Chennai-9.  
The P.S. to Secretary to Government, Commercial Taxes and  
Registration Department, Chennai-9.  
The Energy (B1) Department, Chennai-9.  
The Chief Electrical Inspector to Government, Chennai-32.  
The Finance Department, Chennai-9.  
The Law Department, Chennai-9.  
The Industries Department, Chennai-9.  
The Accountant General, (Accounts and Entitlements), Chennai-18 (By name)  
The Accountant General (Audit)-I/II, Tamil Nadu, Lekha Pariksha Bhavan,  
361, Anna Salai, Chennai-600 018.  
NIC, Chennai - 9 (with a request to publish the G.O. in the Tamil Nadu  
Government website [www.tn.gov.in](http://www.tn.gov.in))  
Stock File / Spare Copies.

/Forwarded// By Order/

*S. Sridhar*  
8/12/2012  
SECTION OFFICER

p.t.o.

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**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by any dealer on the sale of furnace oil to HT consumers registered under the said Act for use in Gen-sets, subject to production of a certificate every month, as appended to this Notification.

2. The Notification shall be deemed to have come into force on the 1<sup>st</sup> October 2012 and shall remain in force upto and inclusive of the 31<sup>st</sup> May 2013.

**APPENDIX.**  
**CERTIFICATE.**

To

(Name and address of the selling dealer with Taxpayer Identification Number)

.....  
.....

It is hereby certified that furnace oil purchased by us during the month of ..... is for use in Gen-sets available at our industrial premises in this State situated at .....

**STATEMENT.**

Invoice No./ Date	Quantity	Value In Rs.
(1)	(2)	(3)

(Rupees ..... only)

(Signature)

Place:

Name :

Date:

Status :

Seal of Office:

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

//True Copy//

*S. dind*  
8/14/2012  
SECTION OFFICER.