



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 - Reduction of VAT on Generating sets (Gen-sets) used for producing electricity for the period from 1.4.2008 to 6.12.2012 - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms).No.156

Dated:09.12.2013  
Karthigai 23  
Thiruvalluvar Aandu, 2044  
Read:

G.O.(Ms)No.154, Commercial Taxes and Registration (B2) Department, dated 8.12.2012.

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ORDER:

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

(BY ORDER OF THE GOVERNOR)

S.K. PRABAKAR  
PRINCIPAL 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 next issue of the Tamil Nadu Government Gazette and to send 100 copies to the Government and 500 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, TANTRANSCO, Chennai-2.

p.t.o.

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 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))  
Commercial Taxes and Registration (B2) Department, Chennai-9  
(For paper placing)  
Stock File / Spare Copies.

/Forwarded/By order/

*S. Didi*  
9/12/2013  
SECTION OFFICER  
*SD*

**APPENDIX.**  
**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 a reduction in the rate of tax from 12.5% to 4% upto 11.7.2011 and from 14.5% to 5% from 12.7.2011 in respect of tax payable under the said Act by any dealer on the sale of Generating sets (Gen-sets) used for producing electricity in the State.

2. The reduction hereby made shall be deemed to have come into force on the 1<sup>st</sup> April 2008 and shall remain in force upto and inclusive of the 6<sup>th</sup> December 2012, subject to the following conditions:-

- (i) There shall be no refund of tax already collected at the rate of 12.5% or 14.5%, as the case may be, on the sale of Generating sets between 01.04.2008 and 06.12.2012, and remitted to the Government.
- (ii) Input Tax Credit shall be allowed at 12.5% from 01.04.2008 upto 11.07.2011 and at 14.5% from 12.07.2011 upto 06.12.2012 on the tax paid in the State on the purchase of Generating sets during the above said period, provided tax is collected at the rate of 12.5% or 14.5%, as the case may be, and remitted to Government on the sale of Generating sets in the State.
- (iii) If the tax was collected at the rate of 12.5% or 14.5%, as the case may be, on the sale of Generating sets in the State between 01.04.2008 and 06.12.2012 but remitted to the Government at the rate of 4% or 5%, as the case may be, the difference in tax shall be remitted to the Government.
- (iv) The input tax credit availed shall be restricted to 4% or 5%, as the case may be, if tax is paid at the rate of 12.5% or 14.5% on the purchase of Generating sets but collected and remitted to the Government at the rate of 4% or 5% on the sale of Generating sets in the State.

S.K. PRABAKAR  
PRINCIPAL SECRETARY TO GOVERNMENT.

/True Copy/

*d. dindi*  
*9/12/2013*  
SECTION OFFICER