ABSTRACT

Value Added Tax - Tamil Nadu Value Added Tax Act, 2006 - Assessment by Deputy Commercial Tax Officer/Additional Deputy Commercial Tax Officer - Removal of the total tax limit - Amendment to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms).No.158

Maargazhi 1,
Thiruvalluvar Aandu, 2044

Read:

1. G.O.(Ms) No.113, Commercial Taxes and Registration(B1) Department, dated 05.09.2011.


*****

ORDER:

The Notification appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 16th December, 2013.

(BY ORDER OF THE GOVERNOR)

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

(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 500 copies to the Commissioner of Commercial Taxes, Chennai-5.)

p.t.o.
All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes (Through the Commissioner of Commercial Taxes, Chennai-5).
The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.

Copy to:
The Registrar, High Court, Chennai – 104.
The Accountant General (Accounts and Entitlements),
   Chennai-18 (By Name).
The Accountant General (Audit-I)/(Audit-II), Tamil Nadu,
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 Legislative Assembly Secretariat, Chennai – 9.
The Law Department, Chennai - 9.
The Finance Department, Chennai – 9.
The Commercial Taxes and Registration (B2) Department, Chennai-9
(for paper placing).
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu Government website www.tn.gov.in)
SF/SCs.

//Forwarded/ By Order//

SECTIONS OFFICER
APPENDIX

NOTIFICATION

In exercise of the powers conferred by clause (5) of section 2 read with section 88 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 Revenue Department Notification S.R.O.No.2437 of 1962, published on pages 282 and 283 of Part II of the Fort St. George Gazette, dated the 30th May 1962, as subsequently amended:-

AMENDMENT

In the said Notification, for item (d), the following item shall be substituted, namely:-

"(d) the Deputy Commercial Tax Officer or the Additional Deputy Commercial Tax Officer in respect of those dealers whose total turnover does not exceed Rs.75,00,000/- (Rupees seventy five lakhs only) [including exempted items and turnover under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)] per annum."

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

SECTION OFFICER