



ABSTRACT

Tax – Value Added Tax Act, 2006 – Exemption from levy of Value Added Tax payable on the sale of any goods for use in the execution of turn-key projects by main contractors or sub-contractors to Thiruvallur Foxconn India Developer Private Limited at SIPCOT Industrial Park, Irungattukottai, Sriperumbudur – Notification – Issued.

Commercial Taxes and Registration (B2) Department

G.O. Ms No.169

Dated : 27.09.2007

Read :

G.O. Ms. No.27, Industries (MIB.1) Department dated 1.3.2006.

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ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th September 2007.

(BY ORDER OF THE GOVERNOR)

M. DEVARAJ,
SECRETARY TO GOVERNMENT.

To

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notifications in the Tamil Nadu Government Gazette Extraordinary dated 27th September 2007 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

Thiruvallur Foxconn India Developer Private Limited, No.A-11, and A-12,
SIPCOT Industrial Park, Irungattukottai, Sriperumbudur, Kancheepuram
602 105.

The Commissioner of Commercial Taxes, Chennai-5.

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

Copy to :

The Chief Minister's Office, Chennai-9

The Secretary to Hon'ble Chief Minister, Chennai-9

The Senior PA to Minister (Commercial Taxes), Chennai-9.

The Secretary to Government, Industries Department, Chennai-9.

The Industries Department, Chennai-9

The Chairman and Managing Director, SIPCOT, 19A Rukmani Lakshmipathy
Road, Egmore, Chennai-8

The Director, GUIDANCE Bureau, 19A Rukmani Lakshmipathy Road, Egmore,
Chennai-8

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 600 018

The Comptroller and Auditor-General of India, New Delhi 110 001

The Secretary to Government of India, Ministry of Finance, Department of Revenue,
New Delhi 110 001

The Secretary to Government of India, Ministry of Industries and Commerce, Udhayog
Bhavan, New Delhi

The Commercial Taxes (B2) Department, Chennai-9 (for taking further action regarding
paper placing on the Table of the House).

The Commercial Taxes (O.P) Department, Chennai-9.

NIC, Chennai-9

SF / SCs.

// Forwarded / By order //

SECTION OFFICER.

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 by any dealer on the sale of any goods for use in the execution of turn-key projects by main contractors or sub-contractors registered under the said Act, who have entered into agreement either directly or indirectly with Tvl. Foxconn India Developer Private Limited for construction or development of the Special Economic Zone in the area at SIPCOT Hi-Tech Special Economic Zone, Irungattukottai, Sriperumbudur notified as Special Economic Zone by the Government of India, subject to the condition that the dealer obtains and furnishes to the assessing authority, a declaration by the main contractor or sub-contractor duly certified by the Tvl. Foxconn India Developer Private Limited once in a year in the form appended to this Notification:

Provided that if the main contractor or sub-contractor after purchasing the goods in respect of which they had furnished any declaration, fails to make use of the goods so purchased for the purpose specified in the declaration, shall pay the tax at the rate of which tax is payable on turnover relating to purchase of such goods.

2. The Notification shall come into force on the 27th September 2007.

M. DEVARAJ,
SECRETARY TO GOVERNMENT.

// True copy //

SECTION OFFICER.

APPENDIX.
DECLARATION.

Name and address of the purchaser

Tax Payer Identification Number under the Tamil Nadu Value Added Tax Act, 2006

To

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.....

(Name and address of the seller)

(i) Declared that the goods for which the particulars specified below have been purchased by us and utilised / intended to be utilised in the execution of turn-key projects entered into with Thiruvallur Foxconn India Developer Private Limited, an unit located in SIPCOT Hi-Tech Special Economic Zone, Irungattukottai, Sriperumbudur, notified as Special Economic Zone by the Government of India.

(ii) Declared that I am a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Commercial Tax Officer / Deputy Commercial Tax Officer Assessment Circle and filing monthly returns in Form-I including the turnover involved in the said contract bearing No..... dated

<u>Serial Number.</u>	<u>Purchase Order Number and Date</u>	<u>Seller's cash or invoice Number and Date</u>	<u>Description and quantity of goods</u>	<u>Value (in rupees)</u>	<u>Nature of turn-key project Number and Date</u>	<u>Total value of the contract (in rupees)</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

VERIFICATION.

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom. The goods purchased have been actually utilised in the execution of turn-key project relating to Thiruvallur Foxconn India Developer Private Limited an unit located in SIPCOT Hi-Tech Special Economic Zone, Irungattukottai, Sriperumbudur, notified as Special Economic Zone by the Government of India.

Signature with date :

Name and status of the person signing for and
on behalf of main / sub-contractors

CERTIFICATE.

Certified that the goods mentioned above are intended for execution of works contract as per our order No. Dated given in favour of (here enter name and status of the dealer).

Signature and Status of the person signing the
certificate for Foxconn India Developer
Private Limited, SIPCOT Industrial Park,
Irungattukottai, Sriperumbudur

Tax Payer Identification No.

M. DEVARAJ,
SECRETARY TO GOVERNMENT.

// True copy //

SECTION OFFICER.