



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of VAT on Battery operated motorised retrofitted scooter for the use of differently abled persons – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms).No.18

Dated: 01.03.2013

Masi 17,

Thiruvalluvar Aandu, 2044

Read:

G.O.(Ms).No.121, Welfare of the Differently Abled Persons Department, dated 14.12.2012.

ORDER:

The Notification appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 1st March, 2013.

(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 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 Welfare of Differently Abled Persons Department, Chennai-9.

p.t.o.

Copy to:

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

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 Finance Department, Chennai-9.

The Law 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.

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)

Stock File / Spare Copies.

//Forwarded/ By Order//

S. Sridhar
1/3/2013
SECTION OFFICER.

p.t.o.

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 an exemption in respect of the tax payable under the said Act by any dealer on the sale of Battery operated motorized retrofitted scooter for use of the differently abled persons in the State.

2. The exemption hereby made shall be deemed to have come into force with effect on and from the 14th December 2012, subject to the following conditions, namely:-

(i) There shall be no refund of tax already collected and remitted to the Government between 14th December 2012 and 28th February 2013; and

(ii) Any tax already collected during the abovesaid period and yet to be remitted to the Government shall be remitted to the Government.

SUNIL PALIWAL
SECRETARY TO GOVERNMENT.

//True Copy//

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1/3/2013
SECTION OFFICER.