



## **ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32/2006) – Exemption from payment of Value Added Tax on the sale of furnace oil for use in captive generators – Notification – Issued.

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### COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O. Ms. No.25

Dated : 5.3.2008

சர்வஜித் மாசி 22,  
திருவள்ளூர் ஆண்டு 2039

Read:

G.O. Ms. No.4 Energy Department dated 15.2.2008.

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### **ORDER:**

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

(BY ORDER OF THE GOVERNOR)

**K. ARULMOZHI,  
SECRETARY TO GOVERNMENT**

To

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

The Commissioner of Commercial Taxes, Chennai – 600 005.

The Chairman, Electricity Board, Chennai-2.

The Energy Department, Chennai – 9.

Copy to:

Chief Minister's Office, Chennai-9.

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

The Senior PA to Minister (Electricity), 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 taking further action regarding paper placing on the Table of the House).

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))

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/ 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 under the said Act by any dealer on the sale of furnace oil to industrial consumers registered under the said Act, for use in generation of electrical energy through captive generators subject to production of a certificate every month, as appended to this Notification.

2. This Notification shall be deemed to have come into force on the 15<sup>th</sup> February 2008 and shall remain in force upto and inclusive of the 31<sup>st</sup> May 2008.

**K. ARULMOZHI,**  
**SECRETARY TO GOVERNMENT**

/ True copy /

SECTION OFFICER.

**APPENDIX**  
**CERTIFICATE**

To  
(Name and address of the selling dealer with TIN)

\_\_\_\_\_  
\_\_\_\_\_

It is hereby certified that furnace oil purchased by us during the month of \_\_\_\_\_ is for use in generation of electrical energy through captive generators installed at our industrial premises in this State situated at \_\_\_\_\_

**STATEMENT**

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

(Rupees \_\_\_\_\_ only)

(Signature)

Place :

Name :

Date :

Status :

Seal of Office :

**K. ARULMOZHI,**  
**SECRETARY TO GOVERNMENT**

/ True copy /

SECTION OFFICER.