



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 – Reduction in rate of tax
- Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.32

Dated: 9.3.2012

Maasi 26,

Thiruvalluvar Aandu, 2043

Read :

Principal Secretary/Commissioner of Commercial Taxes, Letter
No.Drafting Cell-I/4081/2012, dated 14.2.2012.

ORDER:

The Notifications annexed to this order will be published in the
Extraordinary issue of the Tamil Nadu Government Gazette, dated
the 10th March 2012.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

To

The Principal Secretary/Commissioner of Commercial Taxes, Chepauk,
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 dated 10th March, 2012 and
to send 100 copies to the Government and 500 copies to the
Principal Secretary/Commissioner of Commercial Taxes,
Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy
Commissioners of Commercial Taxes concerned (Through the
Principal Secretary/ Commissioner of Commercial Taxes, Chennai-5).

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Copy to:-

The Senior PA to Minister (Commercial Taxes and Registration, Law, Courts and Prisons), Chennai – 9.
The P.S. to Secretary to Government,
Commercial Taxes and Registration 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-18.
The Law Department, Chennai-9.
The Director of Information and Public Relations (Press Release)
Department, Chennai - 9.
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/

SECTION OFFICER.

p.t.o.

ANNEXURE.
NOTIFICATION - I.

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/(a-14)/2007, published at page 10 of Part II-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 1st January 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under clause (b) of sub-section (1) of section 7 of the said Act on the sale of ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses to **two per cent** of the taxable turnover.

2. This Notification shall come into force on the **10th day of March 2012.**

NOTIFICATION - II.

In exercise of the powers conferred by sub-sections (1), (2) and (3) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/30(a-4)/2007, published at page 4 of Part II-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 23rd March 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under clause (b) of sub-section (1) of section 7 of the said Act on the sale of mineral water served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses to **two per cent** of the taxable turnover, subject to the condition that tax has been paid on the purchase of mineral water under the said Act.

2. This Notification shall come into force on the **10th day of March 2012.**

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

/True copy/

SECTION OFFICER.