



## **ABSTRACT**

Tax – Tamil Nadu Value Added Tax Act, 2006 – Budget Announcements for the year 2008-2009 – Exemption / Reduction of tax / Amendments to Schedules – Notifications – Issued.

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### **Commercial Taxes and Registration (B2) Department**

**G.O. Ms No.36**

**Dated : 1.4.2008.**

சர்வஜித் பங்குனி 19  
திருவள்ளூர் ஆண்டு 2039

**Read :**

### **ORDER:**

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 1<sup>st</sup> April 2008.

(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 Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 1<sup>st</sup> April 2008 and send 200 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

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

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

Copy to :

The Chief Minister's Office, Chennai – 9.

The Chief Minister's Special Cell, Chennai – 9.

The Chief Minister's Secretariat, Chennai -9.  
The Additional Secretary to Minister (Finance), Chennai – 9  
The Senior PA to Minister (Commercial Taxes), Chennai -9.  
The Finance Department, Chennai -9.  
The Law Department, Chennai -9.  
The Legislative Assembly Secretariat, 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 Commercial Taxes and Registration (B1) Department,  
Chennai – 9 (for preparing Bill)  
The Commercial Taxes and Registration (B2) Department, Chennai -9 (for taking  
Further action regarding paper placing on the Table of the House)  
The Commercial Taxes and Registration (C/D/F/U) Department, Chennai -9.  
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))  
SF / SC.

// Forwarded / By order //

**SECTION OFFICER.**

## **ANNEXURE**

### **Notification – I**

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 a reduction in rate to four per cent in respect of tax payable under that Act by any dealer on the sale of the following goods, namely:-

- (i) Arecanut raw seeval,
- (ii) Mosaic Chips
- (iii) Files and folders made of paper board
- (iv) Plastic photo frames
- (v) Generators used for producing electricity.

2. The notification shall come into force with effect on and from the 1<sup>st</sup> April 2008.

### **Notification – II**

In exercise of the powers conferred by sub-section (1) of section 86 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 First Schedule to that Act.

2. The amendment hereby made shall come into force with effect on and from the 1<sup>st</sup> April 2008.

## **AMENDMENT**

In the said First Schedule, In Part-B, in item-8, the expression “bun, rusks,” shall be omitted.

### **Notification – III**

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Fourth Schedule to that Act:-

2. The amendments hereby made shall come into force with effect on and from the 1<sup>st</sup> April 2008.

### **AMENDMENTS**

In the said Fourth Schedule, in Part-B,-

(1) for item 12 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“12. Bread including bun and rusk (branded or otherwise)”

(2) for item 18 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“18. Chillies and chilly powder, coriander and coriander powder, turmeric and turmeric powder, shikakai and shikakai powder, tamarind and asafoetida (Hing) sold by any dealer whose total turnover in respect of those item does not exceed rupees three hundred crores in a year.”;

(3) after item 48, the following items shall be inserted, namely:-

“ 48 A Jaggery and gur including jaggery powder and nattuchakkarai,  
48 B Jatropha seeds and Jatropha oil”;

(4) In item 55, for sub-item (b) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:-

“ (b) Thali, Karukamani and Cross made of gold and used as symbol of wedlock, without Chain,”;

(5) for item 59 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“ 59. Paper bags, paper envelopes and cloth lined paper envelopes (whether printed or not),”;

(6) after item 64, the following item shall be inserted, namely:-

“64 A Rubberised textile fabrics,”;

(7) in item 65, after sub-item 8, the following sub-item shall be added, namely:-

“9. Soya oil.”;

(8) after item 72, the following item shall be inserted, namely:-

“72 A Siddha Medicine,” ; and

(9) for item 77 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“ 77 (i) Tender coconut

(ii) Packaged tender coconut water

(iii) Desiccated coconut, coconut milk and coconut milk powder,”.

#### **Notification – IV**

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 a reduction in rate from 12.5% to 4% in respect of tax payable by any dealer under section 4 of that Act on the right to use of equipments used for construction purposes, subject to the condition that the dealer shall not claim input tax credit.

2. The notification shall come into force with effect on and from the 1<sup>st</sup> April 2008.

#### **Notification – V**

In exercise of the powers conferred by sub-section (1) 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 tax payable under section 12 of that Act by any dealer referred to in clause (b) of sub-section (1) of section 7 and sub-section (1) of section 8 of that Act, on the purchase of goods mentioned in items 18, 65, 67 and 68 of Part B of the Fourth Schedule to the said Act.

2. The notification shall come into force with effect on and from the 1<sup>st</sup> April 2008.

### **Notification – VI**

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 a reduction in rate from 12.5% to 2% in respect of tax payable by any dealer referred to in clause (b) of sub-section (1) of section 7 and sub-section (1) of section 8 of that Act, on the sale of branded non-alcoholic drinks, beverages and Ice-creams, subject to the condition that the dealer shall not claim input tax credit.

2. The notification shall come into force with effect on and from the 1<sup>st</sup> April 2008.

### **Notification – VII**

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 a reduction from 12.5% to 4% in respect of tax payable under that Act by any dealer other than dealer in automobiles, including commercial vehicles, two wheelers and three wheelers, on the sale of used motor vehicles which have suffered tax already either under the erstwhile Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and registered within the State of Tamil Nadu under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), subject to the condition that the dealer shall not be eligible to avail input tax credit.

2. The notification shall come into force with effect on and from the 1<sup>st</sup> April 2008.

**K. ARULMOZHI,**  
SECRETARY TO GOVERNMENT

/ True Copy /

SECTION OFFICER