



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 – Reorganisation of Tamil Nadu Electricity Board – Exemption from tax and Reduction of tax - Notifications – Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms.No.42

Dated: 20.03.2012
Panguni 7,
Thiruvalluvar Aandu, 2043
Read:

1. From the Chairman-cum-Managing Director, Tamil Nadu Electricity Board, Chennai letter no.CFC/GEDCO/DFC/T/R.Tender/D.27/31/2011 dated 25.1.2011
2. From the Principal Secretary/Commissioner of Commercial Taxes Letter No.Drafting Cell-I/3901/2011, dated 3.1.2012.

ORDER:

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

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL
SECRETARY TO GOVERNMENT.

To

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

(with a request to publish the Notifications in the next issue of the Tamil Nadu Government Gazette and to send 100 copies to the Government and 500 copies to the Commissioner of Commercial Taxes, Chepauk, Chennai-5)

The Principal Secretary/Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

p.t.o.

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/ Commissioner of Commercial Taxes, Chennai-5).
The Chairman-cum-Managing Director, Tamil Nadu Electricity Board Limited, 144, Anna Salai, Chennai-600 002.
The Secretary, Tamil Nadu Electricity Regulatory Commission, Chennai- 6.
The Secretary to Government, Energy Department, Chennai- 9.

Copy to:-

The Ministry of Power, Government of India, New Delhi.
The Chief Minister's office, Chennai- 9.
The Secretary-II to Chief Minister, Chennai- 9.
The Senior P.A. to Minister (Commercial Taxes and Registration, Law, Courts and Prisons), Chennai – 9.
The Senior P.A. to Minister (Electricity), Chennai- 9.
The Finance Department, Chennai- 9.
The Law Department, Chennai-9.
The Tamil Nadu Electricity Board Limited, 144, Anna Salai, Chennai-600 002.
The Tamil Nadu Generation & Distribution Corporation Limited (TANGEDCO), 144, Anna Salai, Chennai-600 002.
The Tamil Nadu Transmission Corporation Limited (TANTRANSCO), 144, Anna Salai, Chennai-600 002.
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 (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 /

SECTION OFFICER.

ANNEXURE.
NOTIFICATION-I.

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with clause (i) of sub-section (3) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Religious Endowments Department Notification No.II(1)/CTRE/294/82, published at page 87 in Part II-Section 1 of the Tamil Nadu Government Gazette, dated the 1st December 1982, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act, on all sales of goods effected by the following dealers and their branches in the State of Tamil Nadu: -

1. Tamil Nadu Electricity Board Limited (TNEB);
2. Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO);
3. Tamil Nadu Transmission Corporation Limited (TANTRANSCO).

2. The exemption hereby made shall be deemed to have come into force on the **1st November 2010**.

NOTIFICATION-II.

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 a reduction in respect of tax payable by any dealer to four percent on the sale of any goods except petrol, diesel and cement to the following, for use in generation, transmission and distribution of electrical energy: -

1. Tamil Nadu Electricity Board Limited (TNEB);
2. Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO);
3. Tamil Nadu Transmission Corporation Limited (TANTRANSCO),

subject to the condition that the dealer obtains and furnishes a certificate in the form specified below: -

p.t.o.

CERTIFICATE.

To

(Name and address of the selling dealer with Tax Identification Number)

.....

It is hereby certified that the goods listed below are purchased by us for use in generation, transmission and distribution of electrical energy:-

<u>Serial Number</u>	<u>Invoice Number/ Date</u>	<u>Description of Goods</u>	<u>Quantity</u>	<u>Value Rs.</u>
Total				

(Rupees only)

(Signature)

Place:

Date:

Name :

Status :

Seal of Office:

2. The Notification hereby made shall be deemed to have come into force on the **1st November 2010** and shall be deemed to have remained in force upto and inclusive of the **11th July 2011**.

p.t.o.

NOTIFICATION-III.

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 a reduction in rate of tax to four percent in respect of tax payable by any dealer on the sale of any goods for use in the execution of turnkey projects by contractors who have entered into agreement with Tamil Nadu Electricity Board Limited (TNEB), Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) and Tamil Nadu Transmission Corporation Limited (TANTRANSCO), subject to the condition that the dealer obtains and furnishes a certificate in the form appended below: -

APPENDIX.
CERTIFICATE.

Name and address of the purchaser:

Registration Number under Tamil Nadu Value Added Tax Act:

To

.....
.....

(Name and address of the seller with Tax Identification Number)

Certified that the goods the particulars whereof have been specified in the Annexure below have been / intended to be utilized in the execution of turnkey project entered into agreement with Tamil Nadu Electricity Board Limited. (TNEB), Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO), Tamil Nadu Transmission Corporation Limited (TANTRANSCO) as per details given in the Annexure.

2. Certified further that I am a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Assistant Commissioner/Commercial Tax Officer and filing monthly returns in Form I / Form K including in the turnover involved in the said contract.

p.t.o.

ANNEXURE.

1. My / Our purchase order No....., dated.....
2. Your Bill/ Cash Memo/ Challan No....., dated for Rs....
3. Description of goods
4. Quantity of goods
5. Name and address of the awarder of turnkey project
6. Nature of turnkey project
7. Total value of contract

VERIFICATION.

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date:
Name of the person signing the Certificate:
Status of the person signing the Certificate
in relation to the purchaser

CERTIFICATE BY THE AWARDER.

Certified that the goods mentioned above are intended for the execution of works contract as per our Order Number.....and dategiven in favour of..... (hereenter name and status of the dealer).

Signature and Status of the person
signing the certificate

2. The Notification hereby made shall be deemed to have come into force on the **1st November 2010** and shall be deemed to have remained in force upto and inclusive of the **11th July 2011**.

SUNIL PALIWAL
SECRETARY TO GOVERNMENT.

//True Copy//

SECTION OFFICER.