



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the sale of any goods for use in the execution of turn-key projects by main contractors or sub-contractors to TIDEL Park Coimbatore Limited - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms. No.47

Dated 1.03.2011

Maasi 17,
Thiruvalluvar Aandu, 2041

Read:

1. D.O.Letter No.TPCL/CoDev./2008, dated 6.6.2008 from the Chairman and Managing Director, TIDEL Park Coimbatore, Limited.
2. Note of Commissioner of Commercial Taxes in file No.Acts Cell-III/30818/2010, dated 8.10.2010.

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)

MD. NASIMUDDIN,
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 next issue of the Tamil Nadu Government Gazette and 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 Principal Secretary to Government, Industries Department, Chennai-9.

The Secretary to Government, Information and Technology Department, Chennai-2.

p.t.o

/2/

Copy to:-

The Secretary (M.D) to Hon'ble Chief Minister, Chennai – 2.
The Principal Secretary to Hon'ble Deputy Chief Minister, Chennai-2
The Deputy Secretary to Minister (Finance) Chennai-2
The Senior PA to Minister (Commercial Taxes), Chennai – 2.
The Senior PA to Minister (IT), Chennai – 2.
The P.S. to Secretary to Government, Commercial Taxes and
Registration Department, Chennai-9.
The Public (S.C.) Department, Chennai – 2.
Tvl. TIDEL Park Coimbatore Limited, No.4, Rajiv Gandhi Salai, Taramani,
Chennai – 113.
The Managing Director, ELCOT, 692, Anna Salai, Nandanam, Chennai – 35.
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)
Stock File / Spare Copies

// Forwarded: By Order //

S. Anitha
11/3/2011
SECTION OFFICER.

p.t.o.

ANNEXURE.
NOTIFICATION.

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 the tax payable by any dealer on the sale of any goods for use in the execution of turn-key projects by main contractors or sub-contractors registered under the said Act, who have entered into agreement with TIDEL Park Coimbatore Limited, co-developer in the IT/ITES SEZ at Vilankurichi, Coimbatore, developed by ELCOT for the construction of IT Park at ELCOT's IT Special Economic Zone at Vilankurichi, Coimbatore, subject to the condition that the dealer obtains and furnishes to the assessing authority, a declaration by the main contractors or sub-contractors duly certified by Tvl. TIDEL Park Coimbatore Limited once in a year in the form appended to this notification.

Provided that if the main contractor or sub-contractor after purchasing the goods in respect of which they furnished any declaration, fails to make use of the goods so purchased for the purpose specified in the declaration but disposes of such goods in any other manner, shall pay the tax at the rate on which tax is payable on turnover relating to purchase of such goods.

2. The notification shall be deemed to have come into force on the 22nd May, 2008.

APPENDIX.
DECLARATION.

Name and address of the purchaser

Taxpayer Identification Number under the Tamil Nadu Value Added Tax Act, 2006.

To

.....

(Name and address of the seller)

- (i) Declared that the goods for which the particulars specified below have been purchased by us and utilised/ intended to be utilised in the execution of turn-key projects entered into with TIDEL Park Coimbatore Limited, co-developer in the IT/ ITES Special Economic Zone at Vilankurichi, Coimbatore, developed by ELCOT.

- (ii) Declared 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.....Assessment circle and filing monthly returns in Form-I including the turnover involved in the said contract bearing No. dated

Serial Number.	Purchase Order Number and Date	Seller's cash or Invoice Number and Date	Description and quantity of goods	Value (in rupees)	Nature of turn-key project Number and Date	Total value of the contract (in rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

VERIFICATION.

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom. The goods purchased have been actually utilised in the execution of turn-key project relating to TIDEL Park Coimbatore Limited co-developer in the IT/ ITES Special Economic Zone at Vilankurichi, Coimbatore, developed by ELCOT.

Signature with date:

Name and status of the person signing
for and on behalf of main/
sub-contractors

CERTIFICATE.

Certified that the goods mentioned above are intended for execution of works contract as per our order No.....dated.....given in favour of(here enter name and status of the dealer).

Signature and Status of the person
signing the certificate for

TIDEL Park Coimbatore Limited.

TIN No.

MD. NASIMUDDIN
SECRETARY TO GOVERNMENT.

//True Copy//

S. Anitha
1/2/2011
SECTION OFFICER.