



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Budget Announcements for the year 2012-2013 – Exemption/Reduction of tax - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.48

Dated: 27.3.2012
Panguni 14,
Thiruvalluvar Aandu, 2043

Read:

Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th 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 27th 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)

p.t.o.

Copy to:-

- The Chief Minister's Office, Chennai – 9.
The Senior P.A. to Minister (Finance), Chennai -9.
The Senior P.A. to Minister (Commercial Taxes and Registration,
Law, Courts and Prisons), 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 Principal Secretary to Government, Finance Department,
Chennai – 9.
The Secretary, Public (S.C.) Department, Chennai – 9.
The Principal Secretary, Home, Prohibition and Excise Department,
Chennai – 9.
The Principal Secretary, Health and Family Welfare Department,
Chennai – 9.
The Secretary to Government, Micro, Small and Medium
Enterprises Department, Chennai – 9.
The Secretary, Co-operation, Food and Consumer Protection
Department, Chennai – 9.
The Secretary, Law Department, Chennai-9.
The Director of Information and Public Relations (Press Release)
Department, Chennai - 9.
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 (D/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).
SF/SC.

// Forwarded: By order //

S. d. rich
SECTION OFFICER. 27/3/2012

p.t.o.

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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/11(b-5)/2008, published at page 3 of Part II-Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 1st April 2008, 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, 67 and 68** of Part B of the Fourth Schedule to the said Act.

2. The Notification shall come into force on the **1st day of April 2012.**

NOTIFICATION-II.

In exercise of the powers conferred by sub-section (3) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby **Cancels** the Commercial Taxes and Registration Department Notification No.II(1)/CTR/30(a-3)/2007, published at page 4 of Part II-Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 23rd March 2007.

2. The Notification shall come into force on the **1st day of April 2012.**

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 an **exemption** in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:-

- (i) **Wheat**
- (ii) **Oats**
- (iii) **Feeding bottles and nipples**
- (iv) **Helmets**

2. The Notification shall come into force on the **1st day of April 2012.**

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NOTIFICATION-IV.

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 from 14.5 percent to 5 percent** in respect of tax payable under the said Act by any dealer on the sale of **sanitary towels, sanitary napkins, belt-less napkins, baby nappies and disposable diapers.**

2. The Notification shall come into force on the **1st day of April 2012.**

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

/True copy/

S. Sridhar
27/3/2012
SECTION OFFICER