



## **ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – Agricultural implements not operated manually or not driven by animal - Notified.

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### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.50

Dated: 27.3.2012  
Panguni 14,  
Thiruvalluvar Aandu, 2043

Read:

G.O.(Ms) No.49, Commercial Taxes and Registration Department,  
dated 27.03.2012.

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### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27<sup>th</sup> 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 27<sup>th</sup> 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.

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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-600 018.  
The Principal Secretary to Government, Finance Department,  
Chennai - 9.  
The Secretary, Public (S.C.) Department, Chennai - 9.  
The Secretary, Agriculture Department, Chennai-9.  
The Secretary, Law 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).  
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 //

*S. Sridhar*  
SECTION OFFICER. *27/3/12*

p.t.o.

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**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-entry (ii) of Serial Number 1 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following implements as falling under the said sub-entry of the said Schedule to the said Act, namely:-

- "(1) Bund Former
- (2) Cage Wheel
- (3) Castor Sheller
- (4) Chaff Cutter
- (5) Channel Former
- (6) Cultipacker
- (7) Cultivator
- (8) Disc harrow
- (9) Drag harrow
- (10) Groundnut Thresher
- (11) Multicrop Thresher
- (12) Paddy Combine Harvester
- (13) Paddy Transplanter
- (14) Plough, bed plough,  
chisel plough and disc plough
- (15) Power Weeder
- (16) Ridger
- (17) Rotavator
- (18) Spike harrow
- (19) Subsoiler."

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

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

/True copy/

*S. Dhish*  
*27/3/2012*  
SECTION OFFICER.