



## **ABSTRACT**

Tax – Tamil Nadu Value Added Tax Act, 2006 – Amendment to Second Schedule and Reduction in rate of tax from 73% to 58% on Indian Made Foreign Liquor – Notifications – Issued.

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### **COMMERCIAL TAXES AND REGISTRATION [B2] DEPARTMENT**

**G.O. Ms. No.65**

**Dated : 01.07.2008**

**ஆணி 17,  
திருவள்ளூர் ஆண்டு 2039.**

**Read :**

From the Commissioner of Commercial Taxes Letter No.Act Cell-I/  
33701/2007 dated 19.3.2008

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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 1<sup>st</sup> July 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> July 2008 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai -5)

The Commissioner of Prohibition & Excise, Chepauk, Chennai-5.

The Managing Director, Tamil Nadu State Marketing Corporation Limited, CMDA  
Tower-II, IV Floor, Gandhi Irwin Bridge Road, Egmore, Chennai-600 008.

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

The Deputy Commissioners of Commercial Taxes concerned (Through the  
Commissioner of Commercial Taxes, Chennai-5.)

Copy to:

The Chief Minister's Office, Chennai -9.

The Senior PA to Minister (Commercial Taxes), Chennai-9.

The Secretary to Government, Home, Prohibition & Excise Department, Chennai-9.

The Home, Prohibition & Excise Department, Chennai-9

The Additional Secretary to Minister (Finance), Chennai-9.

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) / (Audit-II), Tamil Nadu Lekha Pariksha Bhavan, 361

Anna Salai, Chennai -600 018

The Commercial Taxes (B1) Department, Chennai -9.

(for taking further action regarding preparing Bill).

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 / SCs.

// Forwarded / By order //

**SECTION OFFICER.**

**ANNEXURE.**  
**NOTIFICATION-I.**

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 Second Schedule to the said Act.

2. The amendment hereby made shall come into force on the 1<sup>st</sup> July 2008.

**AMENDMENT.**

In the Second Schedule, in the entries in column (2) against serial number 3 in column (1) thereof, for the expression "the Indian Tariff Act, 1934 (Central Act 32 of 1934)", the expression "the Customs Tariff Act, 1975 (Central Act 51 of 1975)" shall be substituted.

**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 under the said Act at the point of first sale on Foreign liquors, that is to say, Wines, Spirits and Beers imported into India from foreign countries and dealt with under the Customs Tariff Act, 1975 (Central Act 51 of 1975) or under any other law for the time being in force relating to the duties of customs on goods imported into India from seventy three per cent to fifty eight per cent.

2. This Notification shall come into force on the 1<sup>st</sup> July 2008.

**K. ARULMOZHI,**  
SECRETARY TO GOVERNMENT.

// True copy //

**SECTION OFFICER.**