



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 - Change of tax structure - Amendments - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.76

Dated: 11.07.2011
Aani 26,
Thiruvalluvar Aandu, 2042.

Read:

From the Commissioner of Commercial Taxes D.O. Letter
No.Acts Cell VI/12360/2011, dated 4.7.2011.

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11th July, 2011.

(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 Extraordinary issue of the Tamil Nadu Government Gazette dated 11th July, 2011 and send 500 copies to the Government and 1000 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

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

All Additional/Joint/ Deputy Commissioners of Commercial
Taxes (Through the Principal Secretary/ Commissioner of
Commercial Taxes, Chennai-5.)

p.t.o.

Copy to:-

The Chief Minister's office, Chennai-9.
The Secretary (II) to Chief Minister, Chennai-9.
The Public (S.C.) Department, Chennai - 9.
The Special P.A. to Minister (Finance), Chennai-9.
The Special P.A. to Minister (Commercial Taxes and Registration),
Chennai - 9.
The Principal Secretary to Government, Finance Department,
Chennai - 9.
The Private Secretary to Secretary to Government,
Commercial Taxes and Registration Department, 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 and Registration (B1) Department,
Chennai-9 (to pursue further action for introduction of a Bill).
All concerned Departments in Secretariat.
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 //

b. d. d. d. d.
11/11/2011
SECTION OFFICER.

ANNEXURE.
NOTIFICATION-I.

In exercise of the powers conferred by sub-section (1) of section 86 of 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 First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July, 2011.

AMENDMENT.

In the First Schedule, in Part- B, for the expression "**Goods which are taxable at the rate of 4 per cent**", the expression "**Goods which are taxable at the rate of 5 per cent**" shall be substituted.

NOTIFICATION – II.

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 First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July, 2011.

AMENDMENT.

In the First Schedule, in Part-C, for the expression "**Goods which are taxable at the rate of 12.5 per cent**", the expression "**Goods which are taxable at the rate of 14.5 per cent**" shall be substituted.

NOTIFICATION – III.

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 amendments to the First, Second and Fourth Schedule to the said Act.

2. The amendments hereby made shall come into force on the 12th July, 2011.

AMENDMENTS.

- (1) In the First Schedule, in Part B, after item 150 and the entries relating thereto, the following item and entries shall be added, namely:-

"151	(a) Woven fabrics of silk or of silk waste (b) Woven fabrics of carded wool excluding hair belting (c) Woven fabrics of combed wool excluding hair belting (d) Woven fabrics of synthetic filament yarn (e) Woven fabrics of artificial filament yarn (f) Woven fabrics of artificial staple fibres (g) Narrow woven fabrics (h) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks (i) Any other textile products, not specified in any of the schedules.";
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- (2) In the Second Schedule, in Serial No. 11, for the expression "**Sugar and textile products**", the expression "**Sugar**" shall be substituted;

- (3) In the Fourth Schedule,-

- (i) Part-A and all items, and the entries relating thereto shall be omitted;
(ii) in Part B, after item (14) and the entries relating thereto, the following item and entries shall be inserted, namely:-

"14-A	(i) Cane or beet sugar and chemically pure sucrose in solid form (ii) Palmyrah sugar.".
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NOTIFICATION – IV.

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 12th July, 2011.

AMENDMENT.

In the Second Schedule, after item 12 and the entries relating thereto, the following item and entries shall be added, namely:-

"13	(i) Unmanufactured tobacco; tobacco refuse	At the point of first sale in the State	20 per cent."	
	(ii) Gutkha, Pan masala			
	(iii) Cigars and Cheroots and Cigarettes, Cigarillos of tobacco or of tobacco substitutes			
	(iv) Hookah/hoodku tobacco			
	(v) Smoking mixtures for pipes and cigarettes			
	(vi) Homogenised or reconstituted tobacco			
	(vii) Chewing tobacco			
	(viii) Preparations containing chewing tobacco			
	(ix) Jarda, Scented tobacco			
	(x) Snuff of tobacco and preparations containing snuff			
	(xi) Tobacco extracts and essence			
	(xii) Cut tobacco			
	(xiii) Any other tobacco products, not specified in any of the Schedules.			

NOTIFICATION – V.

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 Fourth Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July, 2011.

AMENDMENT.

In the Fourth Schedule, in Part-B, in item 65, for the expression "**rupees five hundred crores per year**", the expression "**rupees five crores per year**" shall be substituted.

NOTIFICATION-VI.

In exercise of the powers conferred by item 68 of Part-B of the First Schedule to 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 Commercial Taxes and Registration Department Notification No.II(1)/CTR/(a-6)/2007, published at page 3 in Tamil Nadu Government Gazette Extraordinary, dated the 1st January 2007.

2. The amendment hereby made shall come into force on the 12th July, 2011.

AMENDMENT.

In the said notification, the items 6(g),9 and 30 and entries relating thereto shall be omitted.

NOTIFICATION – VII.

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 First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July, 2011.

AMENDMENT.

In the First Schedule, in Part-C, after item 13 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"13-A	(a) Cellular Telephone (Mobile Phone); (b) i-pod; (c) i-phone; (d) LCD Panels / LED Panels; (e) DVDs and CDs; (f) Parts and accessories of the above."
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NOTIFICATION – VIII.

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 amendments to the First Schedule and the Fourth Schedule to the said Act.

2. The amendments hereby made shall come into force on the 12th July, 2011.

AMENDMENTS.

- (1) In the First Schedule, in Part B, in Serial No. 27, sub-entries (i) and (ii) shall be omitted.
- (2) In the Fourth Schedule, in Part B, after Serial No. 17, the following items shall be inserted, namely:-

"17-A	(i) Chemical Fertilizers (ii) Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides and combinations thereof, Anti-sprouting products, Plant-growth promoters, Plant Nutrients, Micro Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions."
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NOTIFICATION – IX.

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 amendments to the First Schedule and the Fourth Schedule to the said Act.

2. The amendments hereby made shall come into force on the 12th July, 2011.

AMENDMENTS.

- (1) In the First Schedule, in Part B, the entry in Serial No.2 shall be omitted;
- (2) In the Fourth Schedule, in Part B, the existing entry Serial No.1 shall be renumbered as Serial No.1(i).
- (3) After the above entry as so renumbered, the following entry shall inserted, namely:-
 - "(ii) Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories."

NOTIFICATION – X.

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 Part- C of the First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July, 2011.

AMENDMENT.

In the First Schedule, in Part C, after Sl. no.9, the following Serial No.9-A shall be inserted:-

"9-A	Beedi and Beedi Tobacco."
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SUNIL PALIWAL
SECRETARY TO GOVERNMENT

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d. d. d. d.
11/7/2011
SECTION OFFICER.