



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 – Revision of tax structure – Reduction of tax under Tamil Nadu Value Added Tax Act, 2006 – Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms.No.78

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.

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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 placing the paper on the
Table of the House).
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 //

S. Anith
11/12/2011
SECTION OFFICER.

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/30(a-5)/2007, published at pages 4 and 5 of Part II- Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd March, 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer on the sale of following goods to five per cent under the said Act: -

1. Chicory and unbranded Coffee powder other than instant coffee
2. Masala powder with brand name
3. Tapioca chips, flour, tapioca waste
4. Bajji flour
5. Energy (Sathu mavu) flour
5. Unbranded ghee
6. Date syrup
7. Interesterified vegetable oil fat (vanaspathi)
8. Unbranded bakery products including bun, rusk, biscuits and cakes
9. Diagnostic kits, diagnostic reagents, accessories, blood bags and disposables
10. Wet grinders
11. Jolleys, door and window frames made of R.C.C. and R.C.C. pipes (without input tax credit on purchase of cement)
12. Unbranded steel furniture
13. All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items
14. Kuthuvilakku, Agalvilakku, Pavai vilakku, Yanai vilakku, Karthikai vilakku, Kovilmani, Karpoora thattu, Dhoopakal
15. Moulded idols
16. Audio cassettes including pre-recorded cassettes
17. Accounts books and diaries
18. School bags and unbranded travel bags
19. Shields
20. Barbed wire, wire rod and wire links
21. Mop made of cotton yarn
22. Used cars/Motor vehicles on value addition without input tax credit

23. Textile machinery and parts
24. Fasteners including nails, bushers, washers and rivets
25. Electroflux

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-II.

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/30(a-6)/2007, published at page 5 of Part II- Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd March, 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer on the sale of Superior Kerosene Oil mentioned in the Second Schedule to the said Act from twenty five per cent to five per cent, subject to the condition that the sale is to a manufacturer for use in manufacture and not eligible for input tax credit under the said Act.

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-III.

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/34(a-2)/2007, published at page 2 of Part II- Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 23rd May, 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax to five per cent under the said Act payable by any dealer on the sale of the following goods: -

- (i) tread rubber, retreading cushion, vulcanizing rubber and solution and other materials used for retreading tyres.
- (ii) unbranded footwear with sale price more than rupees two hundred.
- (iii) materials used for making footwear.
- (iv) non-woven fabric and its products.

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-IV.

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-1)/2008, published at page 1 of Part II-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st April 2008, the Governor of Tamil Nadu hereby makes a reduction in rate to five per cent in respect of tax payable under that Act by any dealer on the sale of the following goods, namely:-

- (i) Arecanut raw seeval.
- (ii) Mosaic chips.
- (iii) Files and folders made of paper board.
- (iv) Plastic photo frames.
- (v) Generators used for producing electricity.

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-V.

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-4)/2008 published at page 3 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 1st April 2008, the Governor of Tamil Nadu hereby makes a reduction in rate from 14.5% to 5% in respect of tax payable by any dealer under section 4 of that Act on the right to use of equipments used for construction purposes, subject to the condition that the dealer shall not claim input tax credit.

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-VI.

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-7)/2008, published at page 3 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 1st April, 2008, the Governor of Tamil Nadu hereby makes a reduction from 14.5% to 5% in respect of tax payable under that Act by any dealer other than dealer in automobiles including commercial vehicles, two wheelers and three wheelers, on the sale of used motor vehicles which have suffered tax already either under the erstwhile Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and registered within the State of Tamil Nadu under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), subject to the condition that the dealer shall not be eligible to avail input tax credit.

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-VII.

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), in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/25/2008, published at page 48 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, dated the 9th July 2008, the Governor of Tamil Nadu hereby makes a reduction in respect of tax payable by any dealer to five per cent on the sale of any goods except petrol, diesel and cement to Tvl. Power Grid Corporation of India Limited, Chennai, for use in transmission of electrical energy in the State of Tamil Nadu, subject to the condition that the dealer obtains and furnishes a certificate in the form appended to this Notification.

2. This Notification shall come into force on the 12th July 2011.

APPENDIX.
CERTIFICATE.

To

(Name and address of the selling dealer with TNVAT No./TIN)

.....
.....

It is hereby certified that the goods listed below are purchased by us for use in transmission of electrical energy in the State of Tamil Nadu:-

<u>Serial Number</u>	<u>Invoice No. / Date</u>	<u>Description of Goods</u>	<u>Quantity</u>	<u>Value (Rs.)</u>
(1)	(2)	(3)	(4)	(5)
			Total	

(Rupees only)

(Signature)

Place:

Name:
For Tvl. Power Grid
Corporation of India
Limited, Chennai

Date:

Status:
Seal of Office:

NOTIFICATION-VIII.

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/33/2008, published at page 64, Part II-Section 1 of the *Tamil Nadu Government Gazette*, dated the 13th August, 2008, makes a reduction in the rate of tax payable by any dealer under the said Act on the sale of bakery products including buns, rusks, biscuits and cakes sold with a brand name from 14.5 per cent to 5 per cent.

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-IX.

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/13/2009, published at page 20 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, dated the 10th June 2009, 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 the following goods, namely:-

- (1) Ghee with brand name
- (2) Pickles with brand name
- (3) Hand made iron safe
- (4) Dry grapes (kismis)
- (5) Paper pin, safety pin, gem clip, identity card clip, examination board clip, rubber band and stapler pin
- (6) Information Technology products, namely, MP3 and MP4 players

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-X.

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/4(b-1)/2010, published at page 1 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th March 2010, 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 the following goods, namely:-

- (1) Branded coffee powder (other than instant coffee)
- (2) Paint brush
- (3) Branded sweets and savouries
- (4) (i) Knives,
(ii) Scissors and
(iii) Hand needles used for tailoring.
- (5) Branded ready mix food products (in the form of flour, powder or wet dough)

2. This Notification shall come into force on the 12th July 2011.

NOTIFICATION-XI.

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/749(b)/2010, published at page 1 of Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd December 2010, 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 on the sale of the medical x-ray films by Thiruvallur Hindustan Photo Films Manufacturing Company Limited, Ootacamund.

2. This Notification shall come into force on the 12th July 2011.

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

//True Copy//

S. Sundar
11/7/2011
SECTION OFFICER.