

#### **ABSTRACT**

Tax – Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of tax on Surgical goods covered in Scientific Equipments and drugs by Tvl. Cancer Institute, Adyar, Chennai – Notifications – Issued.

# **Commercial Taxes and Registration [B2] Department**

G.O. Ms. No.79 Dated: 26.08.2008

ஆவணி 10, திருவள்ளுவா் ஆண்டு 2039.

#### Read:

From the Commissioner of Commercial Taxes Letter No.AC-V / 3078 / 2007 dated 20.03.2008.

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#### **ORDER:**

The Notifications annexed to this order will be published in the next issue of the Tamil Nadu Government Gazette.

(BY ORDER OF THE GOVERNOR)

RAJEEV RANJAN, SECRETARY TO GOVERNMENT.

To

The Works Manager, Government Central Press, Chennai – 79.

(with a request to publish the Notifications in the next issue of the Tamil Nadu Government Gazette, and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai -5)

The Cancer Institute, Adyar, Chennai-20.

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

The Deputy Commissioner of Commercial Taxes Department concerned

(Through the Principal Secretary / 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 Public (SC) Department, Chennai-9.

The Finance Department, Chennai -9.

The Law Department, Chennai -9

The Legislative Assembly, Secretariat, 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 (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 <a href="www.tn.gov.in">www.tn.gov.in</a>)

SF / SCs.

// Forwarded / By order //

SECTION OFFICER.

## ANNEXURE. NOTIFICATION – I.

In exercise of the powers conferred by sub-section (3) of section 30 read with section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby cancels the Revenue Department Notification III No.351 of 1965, published at page 1658 of Part III – Section 1 of the Fort St. George Gazette, dated the 4<sup>th</sup> August 1965, as subsequently amended.

### NOTIFICATION – II.

In exercise of the powers conferred by sub-section (1) of section 30 read with sub-section (4) of section 88 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 by any dealer under the said Act on the sale of goods mentioned below to the Cancer Institute, (WIA), (Regional Cancer Centre), Adyar, Chennai-20.

- (i) Scientific equipments, surgical goods, drugs, stationery, hardware, furniture, burshane gas, water coolers, air coolers, air conditioners, electronic goods, electrical goods including public address systems (loud speakers and mikes), refrigerators, H.T. transformers, Stainless steel wash basins, diesel generators, laboratory chemicals, acids, spirits and alcohol infusion sets, blood donor sets, transfusion sets, plastic goods, x-ray film, photographic chemicals, office equipments (such as, typewriters, duplicators, Xerox photocopiers) Nitrous oxide IP, Carbon-di-oxide, liquid nitrogen and pure nitrogen.
- (ii) Exemption in respect of the tax payable on the works contract by the Adyar Cancer Institute, Chennai-20, subject to the condition that the said institute renders accounts to the department and that the contractor to whom the contract is awarded are registered dealers under the Act.
- 2. This Notification shall be deemed to have come into force on the 1<sup>st</sup> April 2004.

**RAJEEV RANJAN,**SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.