



## ABSTRACT

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to rules 6 and 8 – Notified.

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### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.83

Dated: 18.6.2012

Aani 4,

Thiruvalluvar Aandu, 2043

Read :

From the Principal Secretary/Commissioner of Commercial Taxes  
Letter No. Drafting Cell-1/7722/2011, dated 16.3.2012.

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### ORDER:

The Notification annexed to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 19<sup>th</sup> June, 2012.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

To

The 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 the 19<sup>th</sup> June, 2012 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned.

(Through the Commissioner of Commercial Taxes, Chennai-5).

p.t.o.

**Copy to:**

The Senior P.A. to Minister (Commercial Taxes and Registration, Law,  
Courts and Prison), Chennai - 9.  
The P.S. to Secretary to Government,  
Commercial Taxes and Registration 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-18.  
The Commercial Taxes and Registration (B2) Department, Chennai-9  
(to take further action for paper placing ).  
NIC, Chennai-9 (with a request to host 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

p.t.o.

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

In exercise of the powers conferred by sub-section (1) of section 80 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 Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendment hereby made shall come into force on the 19<sup>th</sup> June, 2012.

**AMENDMENTS.**

In the said Rules,-

(1) in rule 6, for sub-rule (11), the following sub-rule shall be substituted, namely:-

**“(11) Accounts maintained by a registered dealer shall be preserved by him for a period of six years from the date of assessment.”;**

(2) in rule 8, after sub-rule (8), the following sub-rules shall be added, namely:-

**“(9) Where a registered dealer is deemed to have been assessed under the Act, the assessing authority shall not be required to issue any assessment order or intimation to the dealer.**

**(10) The deemed date of service of the deemed assessment order shall fall on the 31<sup>st</sup> day of October of the succeeding year:**

**Provided that in respect of the assessments pending for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010 and 2010-2011, the deemed date of service of the deemed assessment order shall fall on the 30<sup>th</sup> day of June 2012.”.**

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

/True Copy/

SECTION OFFICER.

