



ABSTRACT

Tax – Tamil Nadu Value Added Tax Act, 2006 – Exemption from tax payable by oil companies in Tamil Nadu on their sale of Aviation Turbine Fuel to Air craft of any Foreign country and Indian carriers for their international flights – Notifications – Issued.

COMMERCIAL TAXES AND REGISTRATION [B2] DEPARTMENT

G.O. Ms. No.85

Dated : 23.09.2008

**புரட்டாசி 7,
திருவள்ளூர் ஆண்டு 2039.**

Read :

1. From the Director (Sales Tax), Department of Revenue, Ministry of Finance, Government of India, New Delhi E-mail Reference F.No.31/81/2001-ST, dated 21.3.2006.
2. From the Commissioner of Commercial Taxes reference No.AC.V/ 25061/2007, dated 27.6.2008.

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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 250 copies to the Principal Secretary / Commissioner of Commercial Taxes, Chennai -5)

The Director (Sales Tax), Department of Revenue, Ministry of Finance,
Government of India, New Delhi.

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

Copy to:

The Chief Minister's Office, Chennai -9.

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

The Finance Department, Chennai -9.

The Ministry of Civil Aviation, Government of India, New Delhi.

The Secretary to Government of India, Ministry of Finance,
Department of Revenue, New Delhi – 110 001.

Tvl. Indian Airlines and all other private Airlines.

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 (B2) Department, Chennai -9.

(for taking action regarding paper placing on the table of the House)

SF / SCs.

// Forwarded / By order //

SECTION OFFICER.

ANNEXURE.

NOTIFICATION – I.

In exercise of the powers conferred by sub-sections (1) and (2) 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 the tax payable on the sale of Aviation Turbine Fuel by the Oil Companies in Tamil Nadu to aircraft of any other country other than India which is a party to the Convention on International Civil Aviation or which has entered into Air Services Agreements with India, operating a scheduled or non-scheduled International Air Service to or from India, subject to the condition that the oil companies obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 23rd November 2002.

RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.

APPENDIX
CERTIFICATE

To

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(Name of the selling dealer (oil companies)).

Certified that our Aircraft is a party to the Convention on International Civil Aviation. We have entered into Air Services Agreement with India, operating a scheduled or non-scheduled International Air Service to or from India. (strike out whichever is not applicable)

Sl. No.	Description of goods	Invoice No. & Date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place :
Date :

Signature :
Name :
Designation :
Name of the Aircraft :

RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.

NOTIFICATION – II.

In exercise of the powers conferred by sub-sections (1) and (2) 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 the tax payable on the sale of Aviation Turbine Fuel by the Oil Companies in Tamil Nadu to Indian carriers, specified by Government of India as "designated Indian Carriers", for the purpose of their international flights, subject to the condition that the oil companies obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 7th June 2005.

RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.

APPENDIX
CERTIFICATE

To

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(Name of the selling dealer (oil companies)).

Certified that our Aircraft is designated Indian Carrier notified by the Ministry of Finance (Department of Revenue), Government of India vide Notification No.S.O.776 (E), dated the 7th June 2005, published at page 1 of Part II – Section 3 –Sub-section (ii) of the Gazette of India, dated the 7th June 2005, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & Date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place :

Date :

Signature :

Name :

Designation :

Name of the Aircraft :

RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.

// True Copy //

SECTION OFFICER.