



## **ABSTRACT**

Tax – Tamil Nadu Value Added Tax Act, 2006 – Tobacco and its products dropped from lists of AED Goods under Additional Duties of Excise (Goods of Special Importance) Act, 1957 and Declared Goods under Central Sales Tax Act, 1956 – Levy of Value Added Tax on Tobacco products – Amendments to Second and Fourth Schedules to the Act – Notification – Issued.

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### **COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

**G.O. Ms. No.87**

**Dated 31.03.2007**

**Read :**

#### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31<sup>st</sup> March 2007.

(BY ORDER OF THE GOVERNOR)

**M. DEVARAJ**  
**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 the 31<sup>st</sup> March 2007 send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

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

Copy to:-

The Chief Minister's Office, Chennai-9  
The Special PA to Minister (Commercial Taxes), 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.  
The Accountant General, (Accounts and Entitlements), Chennai-18 (By name)  
The Accountant General (Audit)-I, Tamil Nadu, Lekha Pariksha Bhavan,  
361 Anna Salai, Chennai 600 018  
The Accountant General (Audit) – II,. Tamil Nadu, Lekha Pariksha Bhavan,  
361 Anna Salai, Chennai 600 018  
The Comptroller and Auditor-General of India, New Delhi 110 001.  
The Secretary to Government of India, Ministry of Finance, Department of Revenue,  
New Delhi 110 001.  
The Commercial Taxes and Registration (B1) Department, Chennai-9  
(for preparing Bill).  
The Commercial Taxes and Registration (C/D/F/U) Department, Chennai-9  
The NIC, Chennai-9 (with a request to publish in the G.O. in the Tamil Nadu  
Government Website [www.tn.gov.in](http://www.tn.gov.in))  
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**SECTION OFFICER.**

**ANNEXURE.**

**NOTIFICATION.**

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 Second and Fourth Schedules to the said Act.

2. The amendments hereby made shall come into force on the 1<sup>st</sup> April 2007.

**AMENDMENTS.**

- (1) In the Second Schedule, in item 11, for the expression "Sugar, Textile and Tobacco Products", the expression "Sugar and Textile" shall be substituted.
- (2) In the Fourth Schedule, in Part-A, item 2 and the entries thereunder shall be omitted.

**M. DEVARAJ**  
**SECRETARY TO GOVERNMENT.**

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**SECTION OFFICER.**