



## **ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 – Revision of tax structure – Withdrawal of the tax on Textiles and Textile products - Amendment – Notification - Issued.

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COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.90

Dated: 21.07.2011

Aadi 5,

Thiruvalluvar Aandu, 2042.

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### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 21<sup>st</sup> 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 21<sup>st</sup> July, 2011 and send 100 copies to the Government and 500 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.

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 introduction of a Bill).  
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](http://www.tn.gov.in)).  
SF/SC.

// Forwarded: by order //

SECTION OFFICER.

**NOTIFICATION-I.**

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 amendment to the First Schedule to the said Act.

2. The amendment hereby made shall be deemed to have come into force on the 12<sup>th</sup> July 2011.

**AMENDMENT.**

In the First Schedule, in Part-B, the item (151) and the entries relating thereto, shall be deleted.

**NOTIFICATION-II.**

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 amendment to the First Schedule to the said Act.

2. The amendment hereby made shall be deemed to have come into force on the 12<sup>th</sup> July 2011.

**AMENDMENT.**

In the First Schedule, in Part-B, Serial No.127 and the entries relating thereto, shall be deleted.

### **NOTIFICATION-III.**

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 amendment to the Fourth Schedule to the said Act.

2. The amendment hereby made shall be deemed to have come into force on the 12<sup>th</sup> July 2011.

### **AMENDMENT.**

In the Fourth Schedule, in Part-B, after item (77) and the entries relating thereto, the following item and entries shall be inserted, namely: -

"77A	Textiles or woven fabrics produced or manufactured in India: - (1) Woven fabrics of silk or of silk waste (2) (i) Woven fabrics of carded wool excluding hair belting (ii) Woven fabrics of combed wool excluding hair belting (3) Woven fabrics of cotton (4) (i) Woven fabrics of synthetic filament yarn (ii) Woven fabrics of artificial filament yarn (5) (i) Woven fabrics of synthetic staple fibres (ii) Woven fabrics of artificial staple fibres (6) (i) Woven pile fabrics and chenille fabrics of wool, cotton or man-made fibres (ii) Terry towelling and similar woven terry fabrics and tufted textile fabrics (iii) Gauze (iv) Lace in the piece in strips or in motifs of cotton or man-made fibres (v) Embroidery in the piece, in strips or in motifs (vi) Narrow woven fabrics
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	<p>(7) (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics</p> <p>(ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon</p> <p>(iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics</p> <p>(iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks</p> <p>(8) Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.</p>
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**NOTIFICATION-IV.**

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 amendment to the Second Schedule to the said Act.

2. The amendment hereby made shall be deemed to have come into force on the 12<sup>th</sup> July 2011.

**AMENDMENT.**

In the Second Schedule, in Serial No.11, for the expression "Sugar", the expression "Sugar and Textile products" shall be substituted.

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

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SECTION OFFICER.