



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 - Budget Announcements for the year 2010-2011 - Variation/ Exemption / Reduction of tax - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O. Ms. No.33

Dated: 29.03.2010.
Panguni 15,
Thiruvalluvar Aandu, 2041.

Read:

From the Principal Secretary / Commissioner of Commercial Taxes Note No. Drafting Cell-I/9964/2010, dated 26.03.2010.

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th March, 2010.

(BY ORDER OF THE GOVERNOR)

T. JACOB,

PRINCIPAL 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 29.03.2010 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 Joint Commissioners / All 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 to Chief Minister (M.D.), Chennai-9.
The Secretary to Chief Minister (Monitoring), Chennai-9.
The Secretary to Deputy Chief Minister, Chennai - 9.
The Deputy Secretary to Minister (Finance), Chennai-9.
The Senior PA to Minister (Commercial Taxes), Chennai - 9.
The Additional Chief Secretary to Government, Micro Small and Medium Enterprises Department, Chennai - 9.
The Principal Secretary to Government, Finance Department, Chennai - 9.
The Principal Secretary to Government, Cooperation Food and Consumer Production Department, Chennai - 9.
The Principal Secretary to Government, Handlooms, Handicrafts, Textiles and Khadi Department, Chennai - 9.
The Principal Secretary to Government, Rural Development and Panjayat Raj Department, Chennai - 9.
The Secretary to Government, Municipal Administration and Water Supply Department, Chennai - 9.
The Secretary to Government, Animal Husbandry, Dairying and Fisheries Department, Chennai - 9.
The Private Secretary to Principal 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 (B2) Department, Chennai-9 (for taking further action regarding paper placing on the Table of the House).
The Commercial Taxes and Registration (D/U) Department, Chennai-9.
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu Government website www.tn.gov.in).
SF/SC.

// Forwarded: by order //

Jawalan
29/3/2016
SECTION OFFICER.
②

ANNEXURE.
NOTIFICATION-I.

In exercise of the powers conferred by sub-section (1) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in rate of tax from 12.5 percent to 4 percent in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:-

- (1) Branded coffee powder (other than instant coffee)
- (2) Paint brush
- (3) Branded sweets and savouries
- (4) (i) Knives,
(ii) Scissors and
(iii) Hand needles used for tailoring.
- (5) Branded ready mix food products (in the form of flour, powder or wet dough)

2. This Notification shall come into force on the 1st April 2010.

NOTIFICATION-II.

In exercise of the powers conferred by sub-section (3) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following variation to the Commercial Taxes and Registration Department Notification No. II (1)/CTR/19/2008, published at page 38 of Part II-Section 1 of the Tamil Nadu Government Gazette, dated the 21st May 2008:-

2. The variation hereby made shall come into force on the 1st April 2010.

VARIATION.

In the said Notification, for the expression "mustard, aniseed (sombu) and fenugreek (methi)", the expression "mustard, aniseed (sombu), fenugreek (methi) and aniseed powder" shall be substituted.

NOTIFICATION-III.

In exercise of the powers conferred by sub-section (3) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following variation to the Commercial Taxes and Registration Department Notification No. II (1)/CTR/14/2009, published at page 20. of Part II-Section 1 of the Tamil Nadu Government Gazette, dated the 10th June 2009:-

2. The variation hereby made shall come into force on the 1st April 2010.

VARIATION.

In the said Notification, for the expression "pepper and cumin seed", the expression "pepper, cumin seed, pepper powder and cumin seed powder" shall be substituted.

NOTIFICATION-IV.

In exercise of the powers conferred by sub-section (1) of section 30 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 under sub-section (1) of section 12 of the said Act by any dealer on the purchase of raw materials for use in the production of aniseed powder, pepper powder and cumin seed powder.

2. This Notification shall come into force on the 1st April 2010.

NOTIFICATION-V.

In exercise of the powers conferred by sub-section (1) of section 30 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 under the said Act on the sale of Aloe Vera products by any dealer whose total turnover does not exceed rupees one crore in a year.

2. This Notification shall come into force on the 1st April 2010.

NOTIFICATION-VI.

In exercise of the powers conferred by sub-section (1) of section 30 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 under the said Act on the sale of imported sugar.

2. This Notification shall come into force on the 1st April 2010 and shall remain in force upto and inclusive of the 31st March 2011.

NOTIFICATION-VII.

In exercise of the powers conferred by sub-section (1) of section 30 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 under the said Act by any dealer on the sale of the following goods, namely:-

- (i) fuel manufactured out of municipal solid dry waste;
- (ii) plates, cups, including thonnai manufactured out of areca palm leaf;
- (iii) palmyra rafters used as beams in huts and small houses; and
- (iv) ice bars / blocks.

2. This Notification shall come into force on the 1st April 2010.

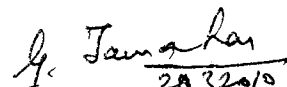
NOTIFICATION-VIII.

In exercise of the powers conferred by sub-section (1) of section 30 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 under the said Act by any dealer on the sale or purchase of zari excluding polyester film yarn and radiant yarn.

2. This Notification shall come into force on the 1st April 2010.

T. JACOB
PRINCIPAL SECRETARY TO GOVERNMENT.

//True Copy//


20/3/2010
SECTION OFFICER.
