



Commercial Taxes and Registration (B2) Department

Letter No.24912 / B2 / 2006, dated 29.12.2006

From

Thiru M. Devaraj, I.A.S.,
Secretary to Government.

To

The Commissioner of Commercial Taxes,
Chepauk, Chennai – 5 (In name cover).

Sir,

SUB : TNGST Act, 1959 – Exemption Notifications (General and Institutions) – Reissue of notifications – Instructions – Issued.

REF : From the CCT Letter No. Drafting Cell-I / 66804 / 2006, dated 19.12.2006.

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According to clause (i) of Section 88 (3) of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), rules, regulations, notifications, etc., issued or made under the Tamil Nadu General Sales Tax Act, 1959 and continuing in force on the date immediately before the commencement of Tamil Nadu Value Added Tax Act, shall continue in force on or after such date in so far as they are not inconsistent with the provisions of the VAT Act or the rules made thereunder until they are repealed or amended.

2. I am directed to state that in view of the above provisions of the Tamil Nadu Value Added Tax Act, 2006 the notifications granting exemptions already issued under Tamil Nadu General Sales Tax Act, 1959 shall continue in force under the Tamil Nadu Value Added Tax Act also.

3. I am therefore directed to request you to issue necessary instructions to all the Assessing Officers in the matter suitably.

Yours faithfully,

Sd/-

for Secretary to Government.

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