



**ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 - Revision of tax structure - Reduction of tax under Tamil Nadu General Sales Tax Act, 1959 - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms.No. 77

Dated: 11.07.2011

Aani 26,

Thiruvalluvar Aandu, 2042.

Read:

From the Commissioner of Commercial Taxes D.O. Letter No.Acts Cell VI/12360/2011, dated 4.7.2011.

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ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11<sup>th</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 11<sup>th</sup> July, 2011 and send 500 copies to the Government and 1000 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.

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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 placing the paper on the  
Table of the House).  
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 //

*J. Arich*  
11/07/2011  
SECTION OFFICER.

### **NOTIFICATION-I.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with clause (i) of sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), and in supersession of the Commercial Taxes Department Notification No.(II)(1)CT/45(e-4)/2001, dated 18<sup>th</sup> August 2001, published at Page 8 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 18<sup>th</sup> August 2001, the Governor of Tamil Nadu hereby makes a reduction in rate of tax to five percent in respect of the tax payable by any dealer on the sale of switching equipments, sound recording and transmitting equipments of every description including telephones, intercom device, telephone cables, fibre optic cables, switch board, power supply based power plant for telecom application, parts and accessories thereof and batteries for power backup system for equipments only, to Thiruvallur Bharath Sanchar Nigam Limited, Videsh Sanchar Nigam Limited and Mahanagar Telephone Nigam Limited.

2. This Notification shall come into force on the 12<sup>th</sup> July 2011.

### **NOTIFICATION-II.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with clause (i) of sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)CT/19(b-9)/2002, 27<sup>th</sup> March 2002, published at Pages 35 - 36 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 27<sup>th</sup> March 2002, the Governor of Tamil Nadu hereby makes a reduction in rate of tax to five percent on the sale to the State and Central Government Departments including Indian Railways and Departments of other State Governments in Tamil Nadu of any goods specified in the First Schedule which are taxable at a rate higher than five percent, subject to the condition that the dealer obtains and furnishes a certificate in the form specified below:

**CERTIFICATE.**

To:

(Name and address of the selling dealer) -

.....  
.....

Tax Identification No.

It is hereby certified that the goods listed below are purchased by the Department of Government of

Serial No.	Invoice Number / date	Description of Goods	Quantity	Value (Rs.)
			Total	

(Rupees.....only)

Place:

Date:

(Signature)

Name:

Status:

Seal of Office:

2. This Notification shall come into force on the 12<sup>th</sup> July 2011.

**NOTIFICATION -III.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with clause (i) of sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)CT/19(b-10)/2002, 27<sup>th</sup> March 2002, published at Pages 36 - 37 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 27<sup>th</sup> March 2002, the Governor of Tamil Nadu hereby makes a reduction in respect of tax payable by any dealer to five percent on the sale of any goods except petrol, diesel and cement to the following, for use in generation, transmission and distribution for electrical energy: -

- (i) Tamil Nadu Electricity Board Limited;
- (ii) Tamil Nadu Generation and Distribution Corporation Ltd., (TANGEDCO)
- (iii) Tamil Nadu Transmission and Distribution of Electrical Energy (TANTRANSCO)
- (iv) Neyveli Lignite Corporation Limited, Neyveli
- (v) Local Authorities and co-operative Societies who are licensees under the Electricity Act, 2003 (Central Act 36 of 2003)

subject to the condition that the dealer obtains and furnishes a certificate in the form specified below:

**CERTIFICATE.**

To:  
(Name and address of the selling dealer)

.....  
.....

Tax Identification No.

It is hereby certified that the goods listed below are purchased by us for use in generation, transmission and distribution of electrical energy

Serial No.	Invoice Number / date	Description of Goods	Quantity	Value (Rs.)
			Total	

(Rupees.....only)

Place:

(Signature)

Date:

Name:

Status:

Seal of Office:

2. This Notification shall come into force on the 12<sup>th</sup> July 2011.

#### **NOTIFICATION –IV.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with clause (i) of sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)CT/19(b-12)/2002, 27<sup>th</sup> March 2002, published at Page 39 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 27<sup>th</sup> March 2002, the Governor of Tamil Nadu hereby makes a reduction in rate of tax to five percent in respect of tax payable by any dealer on the sale of any goods for use in the execution of turnkey projects by contractors who have entered into agreement with Tamil Nadu Electricity Board Limited, Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO), Tamil Nadu Transmission and Distribution of Electrical Energy (TANTRANSCO), Tamil Nadu Water Supply Drainage Board and Chennai Metropolitan Water Supply and Sewerage Board, Chennai, subject to the condition that the dealer produces before the assessing authority a certificate duly filled and signed by the purchaser in the form appended below:

(2) This Notification shall come into force on the 12<sup>th</sup> July 2011.

**APPENDIX.**  
**CERTIFICATE.**

Name and address of the purchaser  
Registration Number under VAT Act:

To:

.....  
.....

(Name and address of the seller)

Certified that the goods the particulars whereof have been specified in the annexure below have been / intended to be utilized in the execution of turnkey project entered into with TNEB/ TANGEDCO/ TANTRANSCO/TWAD Board/Metro Water as per details given in the Annexure.

2. Certified further that I am a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Assistant Commissioner / Commercial Tax Officer ..... and filing monthly returns in Form -I including the turnover involved in the said contract.

**ANNEXURE.**

1. My / our Purchase order No. ...., dated.....
2. Your bill / cash memo / challan no. ...., dated for Rs. ....
3. Description of goods
4. Quantity of goods
5. Name and address of the awarder of turnkey project
6. Nature of turnkey project
7. Total value of contract.

### **VERIFICATION**

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date  
Name of the person signing the certificate  
Status of the person signing the Certificate  
in relation to the purchaser

### **CERTIFICATE BY THE AWARDER**

Certified that the goods mentioned above are intended for the execution of works contract as per our order No. .... and date ..... given in favour of .....  
(here enter name and status of the dealer)

Signature and status of the  
of the person signing the Certificate

### **NOTIFICATION-V.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with clause (i) of sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)CT/41(b-2)/2002, 1<sup>st</sup> April 2002, published at Pages 1 and 2 of Part II, Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 16<sup>th</sup> July 2002, the Governor of Tamil Nadu hereby makes a reduction in respect of taxable payable by any dealer to five per cent on the sale of any goods except petrol, diesel and cement to the following, for use / sale as indicated below: -

- (i) All Divisions of Tamil Nadu State Transport Corporation, State Express Transport Corporations, Chennai and Metropolitan Transport Corporations (Chennai) Limited, Chennai for use in repairs, services and maintenance of vehicles in the public transport system;
- (ii) Tamil Nadu Medical Services Corporation Limited, Chennai for sale to Government Medical Institutions;



- (iii) Chennai Metropolitan Water Supply and Sewage Board, Chennai for use in Supply of Water and treatment and disposal of sewage;
- (iv) Tamil Nadu Water Supply and Drainage Board, Chennai for use in supply of water and treatment and disposal of sewage.

subject to the conditions that the dealer obtains and furnishes a certificate in the form specified below:

**CERTIFICATE.**

To:  
Name and address of the selling dealer :  
.....  
.....  
Tax Identification No.

It is hereby certified that the goods listed below are purchased by us for the purpose of

- (a) use in repairs, services and maintenance of vehicles in the public transport system;
- (b) sale to Government Medical Institutions;
- (c) use in supply of water and treatment and disposal of sewage.

\* Please strike out whichever is not applicable.

Serial No.	Invoice Number / date	Description of Goods	Quantity	Value (Rs.)
			Total	

(Rupees.....only)

Place: (Signature)  
Date: Name:  
Status:  
Seal of Office:

(2) This Notification shall come into force on the 12<sup>th</sup> July 2011.

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

//True Copy//

*S. Palival*  
11/07/2011  
SECTION OFFICER.