



**ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 – Revision of tax structure  
– Variation and Errata to notifications - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O.Ms.No.86

Dated: 19.07.2011

Aadi 3,  
Thiruvalluvar Aandu, 2042.

Read:

From the Principal Secretary/Commissioner of Commercial Taxes  
Letter No.Acts Cell-VI/12360/2011, dated 14.7.2011.

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**ORDER:**

The Notifications and Errata notifications annexed to this order  
will be published in the Extraordinary issue of the Tamil Nadu  
Government Gazette, dated the 19<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 19<sup>th</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  
(Chebakk, Chennai-5).

Additional Joint Director, Commercial Taxes  
(Through the Principal Secretary/Commissioner of Commercial  
Taxes, Chennai-5).

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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 (B2) 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)).

// Forwarded / By order //

*J. Chidhi*  
19/07/2011  
SECTION OFFICER.

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**ANNEXURE.**  
**NOTIFICATION-I.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/12(R-16)/2011, published at page 7 in Part II- Section 1 of the *Tamil Nadu Government Gazette, Extraordinary*, dated the 11<sup>th</sup> July 2011, 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 which are taxable at a rate higher than five percent except petrol, diesel and cement, 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:

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

**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/12(R-20)/2011, published at pages 11 and 12 in Part II- Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 11<sup>th</sup> July 2011:-

**VARIATION.**

In the said Notification, serial no.8 and the entries relating thereto shall be omitted.

**ERRATUM TO NOTIFICATION.**

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/12(R-17)/2011, published at page 8 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 11<sup>th</sup> July 2011:-

**ERRATUM.**

In the said Notification, for "Tamil Nadu Transmission and Distribution of Electrical Energy (TANTRANSCO)", read "Tamil Nadu Transmission Corporation Limited (TANTRANSCO)".

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**ERRATUM TO NOTIFICATION.**

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/12(R-18)/2011, published at pages 9 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 11<sup>th</sup> July 2011:-

**ERRATUM.**

In the said Notification, for "Tamil Nadu Transmission and Distribution of Electrical Energy (TANTRANSCO)", read "Tamil Nadu Transmission Corporation Limited (TANTRANSCO)".

**ERRATA TO NOTIFICATION.**

The following errata are issued to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/12(R-20)/2011, published at pages 11 and 12 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 11<sup>th</sup> July 2011:-

**ERRATA.**

In the said Notification,

- (i) for "Sl.No.5 Unbranded ghee", read "Sl.No.5-A Unbranded ghee" ;
- (i) in Sl.No.24 for "bushers", read "bushes".

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**ERRATUM TO NOTIFICATION.**

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/12(R-30)/2011, published at page 16 of Part II-Section 1 of the *Tamil Nadu Government Gazette, Extraordinary*, dated the 11<sup>th</sup> July 2011:-

**ERRATUM.**

In the said Notification, for "Notification  
No.II(1)/CTR/749(b)/2010", read "Notification  
No.II(2)/CTR/749(b)/2010".

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

//True Copy//

*S. Anish*  
*19/7/2011*  
SECTION OFFICER.