



## **ABSTRACT**

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Certain Amendments to the Tamil Nadu Value Added Tax Rules, 2007 – Orders – Issued.

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### **Commercial Taxes and Registration [B1] Department**

**G.O. Ms. No.118**

**Dated : 03.12.2008**

**Karthikai 18,  
Thiruvalluvar Aandu 2039.**

**Read :**

From the Commissioner of Commercial Taxes Department letter No. Drafting Cell / 15410 / 2008, dated 2.5.2008 and 28.11.2008.

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### **ORDER:**

The Notification annexed to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 3<sup>rd</sup> December 2008.

(By order of the Governor)

**RAJEEV RANJAN,  
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 the 3<sup>rd</sup> December 2008 and send 100 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.

The Joint Commissioner / Deputy Commissioner of Commercial Taxes concerned (Through the Principal Secretary / Commissioner of Commercial Taxes, Chennai-5.)

**Copy to:**

The Chief Minister's Office, Chennai -9.

The Senior PA to Minister (Commercial Taxes), 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 (B2) Department, Chennai -9.

(for taking further action regarding paper placing on the table of the House)

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 / SCs.

// Forwarded / By order //

**SECTION OFFICER.**

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007.

**AMENDMENTS.**

In the said Rules,-

(1) in rule 7, after sub-rule (6), the following sub-rule shall be added, namely:-

"(7) Every registered dealer who is not liable to pay tax under the Act, shall file return for each year in Form I – 1 on or before the 20<sup>th</sup> day of May of the succeeding year showing the actual total turnover in respect of all goods dealt with by him:

Provided that for the year 2007-2008, the return shall be filed on or before the 31<sup>st</sup> day of December 2008.";

(2) in rule 8, after sub-rule (7), the following sub-rule shall be added, namely:-

"(8) (a) The assessment relating to the period from 1<sup>st</sup> day of April 2006 to 31<sup>st</sup> day of December 2006 shall be deemed assessment and accordingly, the Assessing Officer shall accept the returns filed under the repealed Act within the period already prescribed and assess the dealers without calling for the accounts from the dealers.

(b) Where the dealer did not submit the prescribed declaration Forms or certificates as required under the provisions of the Acts repealed under section 88 of the said Tamil Nadu Act 32 of 2006 in support of the claim of the concessional rate of tax or exemption, as the case may be, the Assessing Authority shall assess them after giving the dealer a reasonable opportunity to file the prescribed declaration Forms or certificates.";

(3) in rule 10, in sub-rule (4), after clause (d), the following clause shall be added, namely:-

"(e) A registered dealer who purchases and uses capital goods for the manufacture of both taxable and exempted goods shall be entitled to the input tax credit proportionately by applying the following formula:-

$$\frac{\text{Total Amount of Input tax paid on the purchase of capital goods}}{\text{Total sales turnover of taxable goods, zero rated sales and sales of exempted goods}} \times \frac{\text{Sales turnover of taxable goods and zero rated sales}}{\text{Total sales turnover of taxable goods, zero rated sales and sales of exempted goods}}$$

(4) after "FORM I", the following FORM shall be inserted, namely:-

FORM I – 1  
[See rule 7(7)]  
VALUE ADDED TAX ANNUAL RETURN

Name and address of the dealer:

To

The Assessing Authority \_\_\_\_\_ Circle

TIN

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Year

**PURCHASES**

**SALES**

		Purchase turnover value inside the State during the year (Rs.)		(VAT Paid) (Rs.)			Sales turnover / value inside the State (Rs.)		Vat collected, if any (Rs.)
1.	(a)	Goods taxable at 1%	(A)		1.	(a)	Local sales at 1%	(C)	
	(b)	Goods taxable at 4%				(b)	Local Sales at 4%		
	(c)	Goods taxable at 12.5%				(c)	Local Sales at 12.5%		
	Total = (a) + (b) + (c)					Total = (a) + (b) + (c)			
	(e)	Goods exempted				Less : Sales return Unfructified sale:			
						Total (C)			
						Zero rate sales			
						1. Adjustment of advance tax			
						2. Entry tax paid, if any			
						Total (1 + 2)			
						OUTPUT ITEMS			
						Exempted Sales			
						Less: Sales return / Unfructified sales			
						Total (D)			
						TOTAL SALES (C+D)			
2.	<u>CAPITAL GOODS</u>			(B)	2.				
	During the year								
3.	TOTAL			(A+B)					

**DECLARATION**

1. I / We \_\_\_\_\_ declare that to the best of my / our knowledge and belief the information furnished in the above statement is true, correct and complete.
2. I / We \_\_\_\_\_ declare that I am / We are authorised by \_\_\_\_\_ Proprietor / Partner / Board of Directors to sign the returns.

Place :

Date:

Seal

Signature  
Name

Status and relationship to the dealer.

### ANNEXURE I

Details of purchases / receipts during the year \_\_\_\_\_

Sl. No.	Name of the seller	Seller's TIN	Commodity Code	Purchase / Receipt value (Rs.)	Rate of Tax	VAT / CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Category: C-Capital goods, E-Exempted, I-Import, O-Inter-State purchases, R-Local Purchase, Input (First schedule), S-Stock receipts from Head office / branches / principals outside the state.  
A-Purchases effected through agents / Branches, B-Industrial Input

### ANNEXURE II

Details of sales / transfer value during the year \_\_\_\_\_

Sl. No.	Name of the buyer	Buyer's TIN	Commodity Code	Sale value (Rs.)	Rate of Tax	VAT / CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Category: E-Exempt, F-First schedule, R-Sales return, S-Stock transfer outside the State, Z-Zero rate sale, A-Sales effected through agents / branches in the State.

**ANNEXURE III**

Import Export code: \_\_\_\_\_

**Zero rated sale**

<b>INPUT TAX PAID</b>							
<b>Sl. No.</b>	<b>Seller's TIN</b>	<b>Description of goods</b>	<b>Commodity Code</b>	<b>Purchase value (Rs.)</b>	<b>Rate of Tax</b>	<b>Input tax paid (Rs.)</b>	<b>Eligible Credit (Rs.)</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>S.No.</b>	<b>EXPORT</b>			
	<b>Description of goods</b>	<b>Commodity code</b>	<b>Value (Rs.)</b>	<b>Details of bill of lading / Air / Road / Railway Bill No. and date</b>
(1)	(2)	(3)	(4)	(5)

Place :

Date:

Seal

Signature

Name

Status and relationship to the dealer.

**RAJEEV RANJAN,  
SECRETARY TO GOVERNMENT.**

// True Copy //

**SECTION OFFICER.**