



ABSTRACT

Tax – Tamil Nadu Value Added Tax Act, 2006 – Exemption from tax payable under section 12 of the Tamil Nadu Value Added Tax Act, 2006 on the purchase of edible goods mentioned in items 18, 65, 67 and 68 of Part-B of the Fourth Schedule by Hotels, restaurants, sweet stalls, clubs, caterers and any other eating houses etc. – Notification – Issued.

Commercial Taxes and Registration [B2] Department

G.O. Ms. No.80

Dated : 26.08.2008

**ஆவணி 10,
திருவள்ளூர் ஆண்டு 2039.**

Read :

From the Commissioner of Commercial Taxes Letter No.VAT Cell
/ 41809 / 2005 dated 11.5.2007.

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ORDER:

The Notification annexed to this order will be published in the next issue of the Tamil Nadu Government Gazette.

(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 next issue of the Tamil Nadu Government Gazette, and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai -5)

Tvl Tamil Nadu Hotel Sangam, Chennai-8

The Principal Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai -5.

The Deputy Commissioner of Commercial Taxes Department 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 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 (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)

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// Forwarded / By order //

SECTION OFFICER.

ANNEXURE.

NOTIFICATION.

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 exempts the hotels, restaurants, sweet stalls, clubs, caterers and any other eating houses referred to in clause (b) of sub-section (1) of section 7 from the tax payable under section 12 of that Act on the purchase of edible goods mentioned in items 18, 65, 67 and 68 of Part-B of the Fourth Schedule to that Act, which have been exempted from tax subject to the respective total turnover limit.

2. The Notification shall be deemed to have come into force on the 1st January 2007 and deemed to have remained in force upto and inclusive of the 31st March 2008.

**RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.**

// True Copy //

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