



ABSTRACT

Tax-Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the sale of chemical fertilizers, insecticides, pesticides, etc., on the second and subsequent sales - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms.No.16

Dated: 4.1.2007.

Read:

From the Commissioner of Commercial Taxes letter No. VAT Cell/41809/2005, dated 29-12-2006.

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ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 4th January 2007.

(M. DEVARAJ)
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 4th January, 2007 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5.)

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

All Joint Commissioners / All Deputy Commissioners of Commercial Taxes Department (Through the Commissioner of Commercial Taxes, Chennai-5.)

The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.

The Second Member, Main Bench, Tamil Nadu Sales Tax Appellate Tribunal, High Court Buildings, Chennai-104.

The Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Chennai-104/ Madurai and Coimbatore.

The Director of Agriculture, Chepauk, Chennai-5.

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Copy to:-

Chief Minister's Office, Chennai-9

The Special PA to Minister (Commercial Taxes), Chennai - 9

The Finance Department, Chennai-9

The Law Department, Chennai-9.

The Director of Agriculture, Chennai-5.

The Agriculture Department, Chennai-9.

The Legislative Assembly, Secretariat, Chennai-9.

The Registrar, High Court, Chennai-104.

The Accountant General,(Accounts and Entitlements), Chennai-18.

The Accountant General,(Accounts and Entitlements), Chennai-18.

(By name)

The Accountant General (Audit)-I, Tamil Nadu, Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-600 018

The Accountant General (Audit)-II, Tamil Nadu, Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-600 018

The Comptroller and Auditor-General of India, New Delhi-110 001.

The Secretary to Government of India, Ministry of Finance, Department of Revenue, New Delhi-110 001.

The Director General of Supplies and Disposals, New Delhi-110 001.

The Commercial Taxes and Registration (B2) Department, Chennai-9 (for taking further action regarding paper placing on the Table of the House).

The Commercial Taxes and Registration (C/D/F/U) Department, Chennai-9.

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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ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 of the Tamil Nadu Value Added Tax (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby, in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CT&R/(a-13)/2007, published at page 10 of section 1 of Part II of the Tamil Nadu Government Gazette Extraordinary dated the 1st January 2007, makes an exemption in respect of tax payable under the said Act by any dealer on the second and subsequent sale of chemical fertilizers, insecticides, pesticides, rodenticides, germicides, weedicides, fungicides, herbicides and combinations thereof as enumerated under sub-items (i) and (ii) of item (27) of Part B of First Schedule to the said Act.

2. This notification shall be deemed to have come into force on the 1st day of January 2007.

(M. DEVARAJ)
SECRETARY TO GOVERNMENT.