



ABSTRACT

Tax-Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the second and subsequent sale of LPG for domestic use by any distributor to the consumer - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.10

Dated: 1.1.2007.

Read:

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

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 1st January 2007.

(BY ORDER OF THE GOVERNOR)

**M. DEVARAJ,
SECRETARY TO GOVERNMENT.**

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by clause (a) of 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 makes an exemption in respect of tax payable on the second and subsequent sales of Liquified Petroleum Gas for domestic use to the consumer by any distributor other than by an Oil Company as defined in Explanation III to the Second Schedule to the said Act.

2. This Notification shall come into force on the 1st day of January 2007.

M. DEVARAJ,
SECRETARY TO GOVERNMENT.

/ True copy /

Section officer