



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Rate of Tax on sale of food and drinks by hotels, restaurants, clubs, caterers and any other eating houses to two per cent with effect from 1st January 2007 - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.12

Dated: 1.1.2007.

Read:

From the Commissioner of Commercial Taxes letter No. VAT Cell/
41809/2005, dated 31-12-2006.

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.

(M. DEVARAJ)
SECRETARY TO GOVERNMENT.

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 makes a reduction in the rate of tax payable under clause (b) of sub-section (1) of section 7 of the said Act on the sale of ready to eat un-branded foods including sweets, ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating-houses to two per cent of the taxable turnover.

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

(M. DEVARAJ)
SECRETARY TO GOVERNMENT