



ABSTRACT

Value Added Tax - Certain goods under First and Fourth Schedule of the Tamil Nadu Value Added Tax Act, 2006 - Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O (Ms) No. 3

Date: 1-1-2007

Read

From the Commissioner of Commercial Taxes letter No.DC-I/66804/2006 dated 20.12.2006

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-I**

In exercise of the powers conferred by item 104 of Part-B of the First schedule to Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item: -

(i) Water Pollution Control equipments

Coarse screen/micro screen (stainless steel/mild steel), Rotary screen/comminutor (stainless steel/detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, Surface aerators/floating aerators and accessories, Diffuses of all types for supply of air, in liquid waste treatment, Radial arms and accessories for trickling filters, Demineraliser for effluent treatment, Synthetic packing media for trickling filters, packed bed columns/towers for effluent treatment, Headers and laterals with accessories for trickling filters, Digestors, gas meters and electrical heaters for digestors, Gas holding tanks for digestors,

* Filter Press, Oil Skimmer, Dissolved Air Flotation, Centrifuge, Belt Press, Vacuum Filter, Filtration Units such as, (presseure filter, activated carbon filter, nano filter, reverse osmosis, micro filter), Evaporator, Continuous Chemical Dosing Equipments, Tube/Plate Separator, Autoclave for waste treatment, Aero Tiller for Composting, Mechanical Flocculator

(ii) instrumentation

B Oc Incubator, C Oc Apparatus, Ion Analyser.

* PH Meter and Recorder, Conductivity Meter, Turbidity Meter, Water Pollution Testing Kits, Mercury Analyser, Sepetrophotometer (UV-VIS and VIS-IR Digital), Noise Meter

(iii) Air Pollution Control Equipment

Filters (fabric filters, bag filters, vacuum filters), Electrostatic precipitators, Cyclones, Wet scrubbers, Particle analyser (SO₂, CO, NO_x, SO_x, hydrocarbons, chlorine, fluorine, etc.), Personal samplers, Detectors (for grass), High volume sampler, pressure gauges, timber, filter head assembly,

pitet tube, sampling train (for ambient/stack air quality monitoring),
Smoke meter, Mist eliminator.

* Adsorption System, Bio-Filter, Incinerator, Dry Scrubber, Condenser for
Waste recovery

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

NOTIFICATION-II

In exercise of the powers conferred by item 2 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item: -

Aids for physically challenged persons

1. Electrical hearing aids and hearing aid cords.
2. Simple spectacles sold to Government for distribution at Government Free Eye Camps.
3. Crutches, Wheel chairs, support sticks of all materials, prosthetics, artificial limbs and parts and three wheelers with or without motor used by physically handicapped person and cycle carriage for invalid persons.
4. Intra-ocular lenses.
5. Orthotics.

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

NOTIFICATION-III

In exercise of the powers conferred by item 1 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:-

I. Agricultural implements manually operated

1. Crow bar
2. Spades
3. Sickles
4. Knives
5. Rotary hoes
6. Shovels
7. Hand operated sprayers and dusters
8. Kozhu
9. Koonthalam

10. Pick axe
11. Digging fork
12. Mamoty fork
13. Subsoil injector
14. Levellers
15. Hoes
16. Sledge Hammer
17. Direct Paddy Seeder
18. Wet land weeder

II. Agricultural implements animal driven

1. All makes of country ploughs
2. Kamalai Thoni
3. Thopporai valayam
4. Iron water shifting cover
5. Levellers

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

NOTIFICATION-IV

In exercise of the powers conferred by item 49 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item: -

1. Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board.
2. All goods produced or manufactured by village industries as specified in the schedule to the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956) and sold by the institutions certified for the purpose by the Khadi and Village Industries Commission, Mumbai and its regional office in Chennai.

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

NOTIFICATION-V

In exercise of the powers conferred by item 68 of Part-B of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item: -

1. Word Processing machines, Electronic typewriters
 - (a) Word processing machines
 - (b) Electronic typewriters

2. Microphones, multimedia speakers, headphones
 - (a) Microphones
 - (b) Multimedia speakers
 - (c) Headphones
3. Telephone answering machines
4. Prepared unrecorded media for sound recording
5. IT software of any media
 - (a) Disc for laser reading systems for reproducing phenomena other than sound or image
 - (b) Magnetic tapes for reproducing phenomena other than sound or image
 - (c) other software
 - (i) on floppy disc or cartridge tape
 - (ii) on disc or on CD ROM
 - (iii) on other media
 - (d) Recorded and pre-recorded DVDs and CDs
6. Transmission apparatus other than apparatus for radio or T.V. broadcasting
 - (a) Walkie-talkie set
 - (b) Cordless handset
 - (c) Car telephone
 - (d) Transportable telephone
 - (e) Marine radio communication equipment
 - (f) Amateur radio equipment
 - (g) Cellular telephone (Mobile phone)
 - (h) Other
 - (i) Parts of the above
7. Radio communication receivers, Radio Pagers
 - (a) Radio pagers
 - (b) Demodulators
 - (c) Other
8. Aerials, antennas and parts
9. LCD Panels, LED panels and parts
 - (a) LCD Panels / LED Panels
 - (b) Parts
10. Electrical capacitors, fixed, variable and parts
 - (a) Electrical capacitors, fixed, variable
 - (b) Parts
11. Electronic calculators
12. Electrical resistors
13. Printed Circuits

14. Switches, connectors, relays for upto 5 amps
15. DATA/Graphic Display tubes, other than Picture tubes and parts
 - (a) Colour
 - (b) Black and White or other monochrome
16. Diodes, transistors and similar semi-conductor devices
17. Electronic Integrated Circuits and Micro-assemblies
18. Signal Generators and parts
 - (a) Signal Generators
 - (b) Parts
19. Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors
20. Optical fibre and optical fibre bundles, cables, other than those of mentioned in Sl. No.19
21. Liquid Crystal devices, flat panel display devices and parts
 - (a) Liquid Crystal devices, flat panel display devices
 - (b) Parts
22. Computer systems and peripherals, Electronic diaries
 - (a) Computer systems, peripherals and parts
 - (b) Electronic diaries
23. Cathode ray oscilloscopes, spectrum analysers, signal analysers
 - (a) Cathode ray oscilloscopes
 - (b) Spectrum analysers
 - (c) Signal analysers
24. Parts and Accessories of goods mentioned in Sl. No.1, 11, 22, and 27.
25. DC Micromotors, Stepper motors of 37.5 watts
 - (a) DC Micromotors of an output not exceeding 37.5 W
 - (b) DC Micromotors of an output not exceeding 750 W
 - (c) Stepper motors of an output not exceeding 37.5 W
 - (d) Stepper motors of an output not exceeding 750 W
26. Parts of goods mentioned in Sl. No. 25
27. Uninterrupted power supply
28. Permanent magnets and articles
29. Electrical apparatus for line telephony or line telegraphy
30. DVDs and CDs

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

NOTIFICATION-VI

In exercise of the powers conferred by item 37 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item: -

Goods manufactured by Village blacksmiths and adisarakku items

1. Adi Thanda
2. Angle Brackets
3. Arukamanai
4. Bed Bolt
5. Clamps used in pump sets
6. Door Chains
7. Door Jakki
8. Door Kundu
9. Door Pattas
10. Dosai Chatti
11. Ghamellas or Santhu Chatti
12. Keels
13. Keels used in pump sets
14. Kokki Bolt
15. Kolu Pattai used in tractor
16. Kolu Pattai
17. Kolu Aani, Kasu Aani used in ploughs
18. Kumizh sets
19. Kondis
20. L Brackets
21. Mookanam Kayiru Chains
22. Nambu
23. Spoons made of steel
24. T. Thappal
25. Vandi Pattai
26. Vandi Acchu
27. Vasakkal Brackets
28. Iron vadai chatti
29. Iron aduppu
30. Iron karandi
31. Iron murukku and idiappa ural
32. Oothu kuzhal, Thee idukki and Pathira kuradu
33. Zinc milk can
34. Zinc bucket and Andaa
35. Iron Muram and Koodai
36. Dosai kal, Kinatru Urulai
37. Rat traps
38. Iron salladai
39. Mathu, Bajji Kattai, Poori Palagai, Kuzhavi
40. Horse-shoe and horse-shoe nails
41. Laadam and Laadam aani

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

NOTIFICATION-VII

In exercise of the powers conferred by item 52 of Part-B of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item: -

1. Cyclosporin
2. Bleomycin
3. Cystosine
4. Abinoside
5. Asathioprine
6. Nitroglycerine
7. Pentoxifyline
8. Inj.Streptomycin
9. Rifampicin Cap. and TAB
- 10.Tab. INH,
- 11.Tab. Ethambutol,
- 12.Tab. Pyrazinamide,
- 13.Tab. Diamine-Diphonyl Sylphone (DAPSONE),
- 14.Tab. Azathiorprine,
- 15.Inj. Adriamycin
- 16.Inj. Cisplatin
- 17.Inj. 5 Fluorouracil
- 18.Inj. Mitomycin-C
- 19.Inj. Vincristine
- 20.Inj. Cyclophosphamide
- 21.Tab. Cyclophosphamide
- 22.Inj. Etoposide
- 23.Inj. Vinblastine Sulphate.
- 24.Tab. Busulphan
- 25.Inj. Methotrexate
- 26.Tab. Methotrexate
- 27.Cap. Danazol
- 28.Tab. Tamoxifan citrate

29. Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases

30. The following drugs used for the treatment of AIDS patients

1. Zidovudine
2. Lamivudine
3. Stavudine
4. Didanosine
5. Nevirapine
6. Efavirenz
7. Netfinavir
8. Indinavir
9. Sequinavir
10. Ritonavir

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

(M. DEVARAJ)
SECRETARY TO GOVERNMENT