



ABSTRACT

Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 –Amendment to Tamil Nadu Tax on Entry of Goods into Local Areas Rules, 2001 and amendment to Notification - Issued

Commercial Taxes and Registration(C2) Department

G.O.Ms.No 6

Dated: 1-1-2007

Read:

From the Special Commissioner and Commissioner of Commercial Taxes, D.O. Letter No. Drafting Cell-I/21213/2003, dated 18.10.2006.

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ORDER:

The Notifications annexed to this order will be published in the extraordinary issue of the Tamil Nadu Government Gazette dated 1st day of January 2007.

(BY ORDER OF THE GOVERNOR)

**(M. DEVARAJ)
SECRETARY TO GOVERNMENT**

ANNEXURE.

NOTIFICATION-I

In exercise of the powers conferred by sub-section (1) of section 14 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (Tamil Nadu Act 20 of 2001), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Tax on Entry of Goods into Local Areas Rules, 2001.

AMENDMENTS.

In the said Rules,-

(1) in rule 2,-

- (a) in sub-rule (1), after clause (g), the following clause shall be added, namely:- "(h) "Value Added Tax Rules" means the Tamil Nadu Value Added Tax Rules, 2007";
- (b) in sub-rule (2), for the expression "the Tamil Nadu General Sales Tax Rules, 1959", the following expression shall be substituted, namely:-

" the Tamil Nadu General Sales Tax Rules, 1959 or the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) or the Tamil Nadu Value Added Tax Rules, 2007, as the case may be";

(2) in rule 3, in sub-rule (4), for the expression "General Sales Tax Rules", the expression "General Sales Tax Rules or Value Added Tax Rules, as the case may be" shall be substituted;

(3) in rule 6, in sub-rule (1), for the expression "General Sales Tax Rules", the expression "General Sales Tax Rules or Value Added Tax Rules, as the case may be" shall be substituted;

(4) in Form I, in Serial No. (3), for the expression "TNGST", the expression " TNGST / TNVAT" shall be substituted.

NOTIFICATION-II.

In exercise of the powers conferred by sub-section (1) of section 3 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (Tamil Nadu Act 20 of 2001) and in supersession of the earlier notifications issued under sub-section (1) of the section 3 of the said Act, fixing the rate of tax for scheduled goods, the Governor of Tamil Nadu, hereby fixes the rates of taxes specified in column (3) of the Table below for the scheduled goods specified in the corresponding entries in column (2) thereof:-

THE TABLE

<u>Serial No.</u>	<u>The scheduled goods</u>	<u>Rate of Tax (per cent)</u>
(1)	Refrigerators	12.5
(2)	Air conditioners	12.5
(3)	(i) High speed diesel oil (ii) Light diesel oil	23.43 25
(4)	Furnace oil	12.5
(5)	Low Sulphur Heavy Stock (LSHS)	12.5
(6)	Aluminium	12.5
(7)	Asbestos cement sheets	12.5
(8)	Atta, Maida, Sooji, Rava and Wheat flour	4
(9)	Bitumen	4
(10)	Ceramic sanitary wares and sanitary fittings of every description	12.5
(11)	Parts and accessories including compressors of window and non-ducted split air conditioners and domestic refrigerators	12.5
(12)	HDPE granules and PVC resins	4
(13)	HDPE/PP Woven fabrics	4
(14)	Steel rods and steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes)	4
(15)	(i) Lubricating oil; (ii) Grease; and (iii) Lube base oil	12.5
(16)	(i) Marble and Marble tiles; (ii) Granite blocks and slabs; and (iii) Ceramic tiles, glazed floor, roofing and wall tiles	12.5
(17)	Petrol with or without additives	30
(18)	Newsprint	4
(19)	Paper and paper boards excluding coated paper, tissue paper, MICR, electrical grade paper, glassine paper file boards, coated boards, duplex boards, straw boards, kraft paper, cellophane paper, poster paper and surface sized maplitho paper	4

(20)	(i)Potassium Chlorate; (ii) Linear Alkyl Benzene (LAB); (iii) Soda Ash; (iv)Caustic soda and (v) Chlorine	4
(21)	PVC pipes, tubes and fittings	4
(22)	Tobacco and tobacco products including cigarettes, cigarillos, cigar, cheroots, mixtures of tobacco for pipes, cut tobacco, hookah tobacco snuff of tobacco and chewing tobacco excluding beedies	4
(23)	HDPE and PP Woven sacks	4
(24)	Low Density Polyethylene and Polypropylene in all forms including granules, tapes and wastes	4
(25)	Washing machines	12.5
(26)	Ethanol that is anhydrous ethyl alcohol	12.5

//Forwarded//by order

**(M. DEVARAJ)
SECRETARY TO GOVERNMENT**