

AMENDMENTS TO TAMIL NADU TAX ON ENTRY OF GOODS INTO LOCAL AREAS RULES, 2001.

[G.O. Ms. No. 6, Commercial Taxes and Registration (C2), 1st January 2007.]

No. SRO A-(a-2)/2007.

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.

AMENDMENTS TO TAMIL NADU TAX ON ENTRY OF MOTOR VEHICLES INTO LOCAL AREAS RULES, 1990.

[G.O. Ms. No. 7, Commercial Taxes and Registration (C2), 1st January 2007.]

No. SRO A-(a-3)/2007.

In exercise of the powers conferred by Section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990.

AMENDMENTS.

In the said Rules,—

(1) in rule 2, in sub-rule (2), for the expression “the Tamil Nadu General Sales Tax Rules, 1959”, the expression “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” shall be substituted;

(2) in rule 3, for the expression “General Sales Tax Act”, wherever it occurs, the expression “General Sales Tax Act or Tamil Nadu Value Added Tax Act” shall be substituted;

(3) in rule 8, for the expressions “the General Sales Tax Law” and “the law relating to the General Sales Tax Act”, the expressions “General Sales Tax Law or Value Added Tax Law” and “the law relating to the General Sales Tax Act or the Value Added Tax Act” shall respectively be substituted;

(4) in rule 9, for the expression “the General Sales Tax Act”, the expression “the General Sales Tax Act or the Value Added Tax Act” shall be substituted;

(5) in rule 17, for the expression “in Rule 52 of the Tamil Nadu General Sales Tax Rules, 1959”, the expression “in rule 19 of the Tamil Nadu Value Added Tax Rules, 2007” shall be substituted;

(6) in Forms I to XIII and in the challans appended to the said Rules, for the expression “T.N.G.S.T.R.C. No.”, wherever it occurs, the expression “T.N.G.S.T.R.C. No. or TIN” shall be substituted.

AMENDMENTS TO CENTRAL SALES TAX (TAMIL NADU) RULES, 1957

[G.O. Ms. No. 8, Commercial Taxes and Registration (C1), 1st January 2007.]

No. SRO A-(a-4)/2007.

In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Act 74 of 1956), the Governor of Tamil Nadu hereby makes the following amendments to the Central Sales Tax (Tamil Nadu) Rules, 1957.

2. The amendments hereby made shall come into force on the 1st day of January 2007.

AMENDMENTS.

In the said Rules,—

(1) in rule 2,—

- (a) in clause (f), for the expression "Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959)", the expression "Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) as the case may be;" shall be substituted;
- (b) in clause (h), for the expression "Tamil Nadu General Sales Tax Rules, 1959, as amended", the expression "Tamil Nadu General Sales Tax Act, 1959 or the Tamil Nadu Value Added Tax Act, 2006 as the case may be;" shall be substituted;
- (c) in clause (i), for the expression "Tamil Nadu General Sales Tax Rules, 1959 as amended", the expression "Tamil Nadu General Sales Tax Act, 1959 or the Tamil Nadu Value Added Tax Act, 2006 as the case may be" shall be substituted;
- (d) in clause (j), for the expression "under section 28 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959)", the expression "under section 28 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or under section 48 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) as the case may be;" shall be substituted;
- (e) in clause (k), for the expression "under section 28 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959)", the expression "under section 28 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or under section 48 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) as the case may be" shall be substituted;

(2) in rule 4-B in sub-rule (4), in clause (c), for the expression "under section 52 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959)", the expression "under section 52 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or under section 78 of the Tamil Nadu Value Added Tax Act, 2006 as the case may be" shall be substituted;

(3) in rule 5,—

- (a) in sub-rule (1), for the expression "Tamil Nadu General Sales Tax Act, 1959 and the Rules made thereunder", the expression "Tamil Nadu General Sales Tax Act, 1959 and the Rules made thereunder or the Tamil Nadu Value Added Tax Act, 2006 and the Rules made thereunder, as the case may be" shall be substituted;
- (b) in sub-rule (3), for the expression "Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959)", the expression "Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) or the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) as the case may be" shall be substituted;
- (c) after sub-rule (3), the following sub-rule shall be inserted, namely:—

"(3-A) Where any input tax credit is due to a dealer under section 19 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) in accordance with any return required to be furnished by a registered dealer under section 21 of the said Act, such dealer shall adjust the tax credit towards any tax payable by him in accordance with any return required to be furnished by him under sub-rule (2).";

(4) in Form 1,—

- (a) for the expression "TNGST Registration No.", the expression "TNGST Registration No./TIN" shall be substituted;

(b) for Appendices I and II, the following Appendices shall be substituted, namely:—

“GOODS WISE BREAK UP OF TURNOVER ON ACCOUNT OF SALE TAXABLE UNDER THE ACT

APPENDIX - I – DECLARED GOODS

Serial Number.	Name of the commodity.	Commodity Code Number.	Rate of tax.	Taxable turnover	Tax due.	Tax collected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

APPENDIX II – OTHER GOODS

TOTAL :

1. Tax payable as per return in Form 1	Rs.
2. (a) Adjustment of Advance tax / Refund	Rs.
(b) Entry tax, if any paid	Rs.
(c) Input Tax Credit available in Form I of the Tamil Nadu VAT Rules, 2007.	Rs.
Total :	Rs.
3. Balance to be paid or Excess carried forward to next month	Rs.

4. Payment Details :

Serial No.	Amount (Rs.)	Crossed Cheque / Crossed DD/ Crossed Banker's Cheque No.	Date	Bank	Bank Code
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Total (in words) Rupees

1. I/We declare that the best of my/our knowledge and belief, the information furnished in the above statement is true and complete.

2. I/We declare that I/We am/are authorized by proprietor/deed of partnership/resolution of the Board of directors of the company to sign the return.

Note:

1. The turnover details required in the above appendices should be furnished commodity wise
2. Commodity Code in column No. 3 need not be filled in by the dealer

Place :

Date :

Signature:

Name :

Status and Relationship to the dealer.”.

M. DEVARAJ,
Secretary to Government.