



TAMILNADU GOVERNMENT GAZETTE

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Part II– Section 1

**Notifications or Orders of specific character or of particular interest to the public issued by
Secretariat Departments**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

EXEMPTION IN RESPECT OF TAX PAYABLE BY ANY DEALER ON THE SECOND AND SUBSEQUENT
SALE OF CHEMICAL FERTILIZERS, INSECTICIDES, PESTICIDES, ETC., UNDER TAMIL NADU
VALUE ADDED TAX ACT.

[G.O. Ms. No.16, Commercial Taxes and Registration (B2), 4th January 2006.]

No.II (1) / CTR (b) / 2007.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby, in supersession of the Commercial Taxes and Registration Department Notification No.II (1) / CTR (a-13) / 2007, published at Page 10 of Section 1 of Part II of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st January 2007, makes an exemption in respect of tax payable under the said Act by any dealer on the second and subsequent sale of chemical fertilizers, insecticides, pesticides, rodenticides, germicides, weedicides, fungicides, herbicides and combinations thereof as enumerated under sub-items (i) and (ii) of item (27) of Part B of First Schedule to the said Act.

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

M. Devaraj,
Secretary to Government.