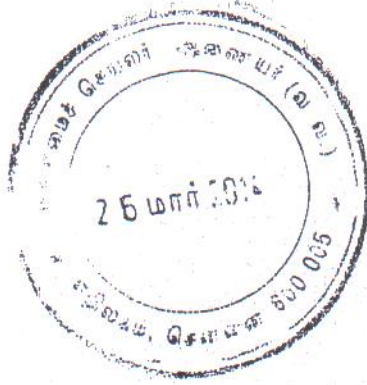




ABSTRACT

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to Rule 7(1)(b) and Rule 23 – Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.30

Dated: 25.3.2014

Panguni-11

Thiruvalluvar Aandu, 2045

Read:

From the Commissioner of Commercial Taxes Letter No. Drafting Cell-I/39465/2012, dated 26.12.2012, 12.12.2013 and 3.3.2014.

ORDER:

The Notification appended to this order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 25th March, 2014.

(BY ORDER OF THE GOVERNOR)

S.K. PRABAKAR

PRINCIPAL SECRETARY TO GOVERNMENT

✓ To
The Principal Secretary/Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 25th March, 2014 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

/2/

All Additional Commissioners/Joint Commissioners/Deputy
Commissioners of Commercial Taxes.
(Through the Principal Secretary / Commissioner of Commercial
Taxes, Chennai-5).

Copy to:-

The Senior P.A. to Minister (Commercial Taxes and Registration),
Chennai - 9.
The Principal P.S. to Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.
The Accountant General, (Accounts and Entitlements),
Chennai-18 (By name).
The Accountant General (Audit-I) / (Audit-II),
Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
The Law Department, Chennai-9.
The Director of Information and Public Relations Department,
Chennai - 9.
The Commercial Taxes and Registration (B2) Department,
Chennai - 9. (for paper placing)
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in).
SF/SC

//Forwarded/By Order//

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25/3/2014
SECTION OFFICER

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APPENDIX
NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendments hereby made shall come into force on the 1st April, 2014.

AMENDMENTS

In the said Rules,-

(1) The proviso to clauses (a) and (b) to sub-rule (1) of rule 7 shall be omitted;

(2) In rule 23, after the second proviso, the following proviso shall be added, namely:-

"Provided also that every registered dealer liable to pay tax under the Act, whose taxable turnover in the preceding year exceeds two crores of rupees, shall pay the tax only by means of electronic payment through the website of the Commercial Taxes Department."

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

//True Copy//

S. Sridhar
25/3/2014

SECTION OFFICER.

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