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GOVERNMENT OF TAMIL NADU  
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# TAMIL NADU 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

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**NOTIFICATIONS BY GOVERNMENT**

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**COMMERCIAL TAXES AND REGISTRATION DEPARTMENT**

NOTIFICATIONS UNDER TAMIL NADU VALUE ADDED TAX ACT

**Exemption in respect of tax payable on the sale of Aviation Turbine Fuel by the Oil Companies in Tamil Nadu to Aircraft of any other Country other than India under the Act.**

[G.O. Ms. No. 85, Commercial Taxes and Registration (B2), 23rd September 2008,  
புரட்டாசி 7, திருவள்ளூர் ஆண்டு-2039.]

No. II(1)/CTR/46/2008.—In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 read with sub-section (4) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable on the sale of Aviation Turbine Fuel by the Oil Companies in Tamil Nadu to aircraft of any other country other than India which is a party to the Convention on International Civil Aviation or which has entered into Air Services agreements with India, operating a scheduled or non-scheduled International Air Service to or from India, subject to the condition that the oil companies obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 23rd November 2002.

**APPENDIX**  
**CERTIFICATE**

To

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Name of the selling dealer (Oil Companies).

Certified that our Aircraft is a party to the Convention on International Civil Aviation. We have entered into Air Services Agreement with India, operating a scheduled or non-scheduled International Air Service to or from India. (Strike out whichever is not applicable)

<i>Serial No.</i>	<i>Description of goods.</i>	<i>Invoice No. &amp; date.</i>	<i>Flight No.</i>	<i>Destination.</i>	<i>Quantity.</i>	<i>Value.</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total ..

Place:

*Signature :*

Date:

*Name :*

*Designation :*

*Name of the Aircraft:*

**Exemption in respect of tax payable on the sale of Aviation Turbine Fuel by the Oil Companies in Tamil Nadu to Indian Carriers for the purpose of their International Flights under the Act.**

[G.O. Ms. No. 85, Commercial Taxes and Registration (B2), 23rd September 2008,  
பரட்டாசி 7, திருவள்ளூர் ஆண்டு-2039.]

No. II(1)/CTR/47/2008—In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 read with sub-section (4) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable on the sale of Aviation Turbine Fuel by the Oil Companies in Tamil Nadu to Indian carriers, specified by Government of India as “designated Indian Carriers”, for the purpose of their international flights, subject to the condition that the oil companies obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 7th June 2005.

**APPENDIX**  
**CERTIFICATE**

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Name of the selling dealer (Oil Companies)).

Certified that our Aircraft is designated Indian Carrier notified by the Ministry of Finance (Department of Revenue), Government of India *vide* Notification No. S.O. 776(E), dated the 7th June 2005, published at page 1 of Part II—Section 3, sub-section (ii) of the Gazette of India, dated the 7th June 2005, for the purpose of International flights.

<i>Serial No.</i>	<i>Description of goods.</i>	<i>Invoice No. &amp; date.</i>	<i>Flight No.</i>	<i>Destination.</i>	<i>Quantity.</i>	<i>Value.</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total ..

Place:

*Signature :*

Date:

*Name :*

*Designation :*

*Name of the Aircraft:*

RAJEEV RANJAN,  
*Secretary to Government.*