



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

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER TAMIL NADU VALUE ADDED TAX ACT

CANCELLATION OF NOTIFICATION UNDER THE ACT

[G.O. Ms. No. 75, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

NOTIFICATION-I.

No. II(1)/CTR/12(R-1)/2011.

In exercise of the powers conferred by sub-section (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby cancels the Commercial Taxes and Registration Department Notification No. II(1)/CTR/52(a)/2007, (issue No. 230) published at page 1 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 8th August 2007, as amended.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-II.

[G.O. Ms. No. 75, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-2)/2011.

In exercise of the powers conferred by sub-section (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby cancels the Commercial Taxes and Registration Department Notification No. II(1)/CTR/(b)/2007 (Issue No. 6), published at page 1 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 4th January 2007.

2. The Notification shall come into force on the 12th July 2011.

VARIATION TO NOTIFICATION UNDER THE ACT

[G.O. Ms. No. 75, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-3)/2011.

In exercise of the powers conferred by sub-section (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following variation to the Commercial Taxes and Registration Department Notification No. II(1)/CTR/13/2009, published at page 20 in Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 10th June 2009:-

VARIATION

In Sl. No.6 of the said Notification, for the expression “Information Technology products, namely, i-pod, MP3 and MP4 players”, the expression “Information Technology products, namely, MP3 and MP4 players” shall be substituted.

2. The Notification shall come into force on the 12th July 2011.

CANCELLATION OF NOTIFICATION UNDER THE ACT

[G.O. Ms. No. 75, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-4)/2011.

In exercise of the powers conferred by sub-section (3) of Section 30 read with clause (i) of sub-section (3) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby cancels the Commercial Taxes and Registration Department Notification No. II(1)/CT/14(a-2)/2003, published in Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 21st March 2003.

2. The Notification shall come into force on the 12th July 2011.

CHANGE OF TAX STRUCTURE

AMENDMENTS UNDER TAMIL NADU VALUE ADDED TAX ACT

NOTIFICATION-I

[G.O. Ms. No. 76, Commercial Taxes and Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-5)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 of Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the First Schedule, in Part- B, for the expression “**Goods which are taxable at the rate of 4 per cent**”, the expression “**Goods which are taxable at the rate of 5 per cent**” shall be substituted.

NOTIFICATION-II.

[G.O. Ms. No. 76, Commercial Taxes and Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-6)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the First Schedule, in Part-C, for the expression "**Goods which are taxable at the rate of 12.5 per cent**", the expression "**Goods which are taxable at the rate of 14.5 per cent**" shall be substituted.

NOTIFICATION-III.

[G.O. Ms. No. 76, Commercial Taxes and Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-7)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 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 First, Second and Fourth Schedule to the said Act.

2. The amendments hereby made shall come into force on the 12th July 2011.

AMENDMENTS.

(1) In the First Schedule, in Part B, after item 150 and the entries relating thereto, the following item and entries shall be added, namely:—

- "151 (a) Woven fabrics of silk or of silk waste
- (b) Woven fabrics of carded wool excluding hair belting
- (c) Woven fabrics of combed wool excluding hair belting
- (d) Woven fabrics of synthetic filament yarn
- (e) Woven fabrics of artificial filament yarn
- (f) Woven fabrics of artificial staple fibres
- (g) Narrow woven fabrics
- (h) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks
- (i) Any other textile products, not specified in any of the schedules.";

(2) In the Second Schedule, in Serial No. 11, for the expression "Sugar and textile products", the expression "Sugar" shall be substituted;

(3) In the Fourth Schedule,—

- (i) Part-A and all items and the entries relating thereto shall be omitted;
- (ii) in Part B, after item (14) and the entries relating thereto, the following item and entries shall be inserted, namely:—

"14-A (i) Cane or beet sugar and chemically pure sucrose in solid form

- (ii) Palmyrah sugar."

NOTIFICATION-IV.

[G.O. Ms. No. 76, Commercial Taxes and Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-8)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Second Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the Second Schedule, after item 12 and the entries relating thereto, the following item and entries shall be added, namely:—

- “13 (i) Unmanufactured **tobacco**; **tobacco** refuse
(ii) Gutkha, Pan masala
(iii) Cigars and Cheroots and Cigarettes,
Cigarillos of tobacco or of tobacco substitutes
(iv) Hookah/hoodku **tobacco**
(v) Smoking mixtures for pipes and cigarettes
(vi) Homogenised or reconstituted **tobacco** At the point of first sale in the State 20 per cent.”
(vii) Chewing **tobacco**
(viii) Preparations containing chewing tobacco
(ix) Jarda, Scented **tobacco**
(x) Snuff of tobacco and preparations containing snuff
(xi) **Tobacco** extracts and essence
(xii) Cut **tobacco**
(xiii) Any other tobacco products, not specified in any of the Schedules.

NOTIFICATION-V.

[G.O. Ms. No. 76, Commercial Taxes And Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-9)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Fourth Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the Fourth Schedule, in Part-B, in item 65, for the expression “**rupees five hundred crores per year**”, the expression “**rupees five crores per year**” shall be substituted.

NOTIFICATION-VI.

[G.O. Ms. No. 76, Commercial Taxes And Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-10)/2011.

In exercise of the powers conferred by item 68 of Part-B of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to Commercial Taxes and Registration Department Notification No.II(1)/CTR/(a-6)/2007, published at page 3 in *Tamil Nadu Government Gazette Extraordinary*, dated the 1st January 2007.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the said notification, the items 6(g), 9 and 30 and entries relating thereto shall be omitted.

NOTIFICATION-VII.

[G.O. Ms. No. 76, Commercial Taxes And Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-11)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the First Schedule, in Part-C, after item 13 and the entries relating thereto, the following item and entries shall be inserted, namely:-

- “13-A (a) Cellular Telephone (Mobile Phone);
(b) i-pod;
(c) i-phone;
(d) LCD Panels / LED Panels;
(e) DVDs and CDs;
(f) Parts and accessories of the above.”.

NOTIFICATION-VIII.

[G.O. Ms. No. 76, Commercial Taxes And Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-12)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 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 First Schedule and the Fourth Schedule to the said Act.

2. The amendments hereby made shall come into force on the 12th July 2011.

AMENDMENTS.

- (1) In the First Schedule, in Part B, in Serial No. 27, sub-entries (i) and (ii) shall be omitted.
- (2) In the Fourth Schedule, in Part B, after Serial No. 17, the following items shall be inserted, namely:-

“17-A (i) Chemical Fertilizers

- (ii) Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides and combinations thereof, Anti-sprouting products, Plant-growth promoters, Plant Nutrients, Micro Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions.”.

NOTIFICATION-IX.

*[G.O. Ms. No. 76, Commercial Taxes And Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]*

No. II(1)/CTR/12(R-13)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 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 First Schedule and the Fourth Schedule to the said Act.

2. The amendments hereby made shall come into force on the 12th July 2011.

AMENDMENTS.

- (1) In the First Schedule, in Part B, the entry in Serial No.2 shall be omitted;
- (2) In the Fourth Schedule, in Part B, the existing entry Serial No.1 shall be renumbered as Serial No.1(i).
- (3) After the above entry as so renumbered, the following entry shall inserted, namely:-

“(ii) Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”.

NOTIFICATION-X.

*[G.O. Ms. No. 76, Commercial Taxes And Registration (B1), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]*

No. II(1)/CTR/12(R-14)/2011.

In exercise of the powers conferred by sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to Part-C of the First Schedule to the said Act.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the First Schedule, in Part C, after Serial No.9, the following Serial No.9-A shall be inserted:-

“9-A Beedi and Beedi Tobacco.”.

REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT

NOTIFICATION-I.

[G.O. Ms. No. 77, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-15)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 read with clause (i) of sub-section (3) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), and in supersession of the Commercial Taxes Department Notification No.(II)(1)/CT/45(e-4)/2001, dated the 18th August 2001, published at Page 8 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 18th August 2001, the Governor of Tamil Nadu hereby makes a reduction in rate of tax to five per cent in respect of the tax payable by any dealer on the sale of switching equipments, sound recording and transmitting equipments of every description including telephones, intercom device, telephone cables, fibre optic cables, switch board, power supply based power plant for telecom application, parts and accessories thereof and batteries for power backup system for equipments only, to Thiruvalluvar Bharath Sanchar Nigam Limited, Videsh Sanchar Nigam Limited and Mahanagar Telephone Nigam Limited.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-II.

[G.O. Ms. No. 77, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-16)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 read with clause (i) of sub-section (3) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)/CT/19(b-9)/2002, dated the 27th March 2002, published at Pages 35 and 36 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 27th March 2002, the Governor of Tamil Nadu hereby makes a reduction in rate of tax to five percent on the sale to the State and Central Government Departments including Indian Railways and Departments of other State Governments in Tamil Nadu of any goods specified in the First Schedule which are taxable at a rate higher than five percent, subject to the condition that the dealer obtains and furnishes a certificate in the form specified below:—

CERTIFICATE.

To:

(Name and address of the selling dealer)

.....
.....

Tax Identification No.

It is hereby certified that the goods listed below are purchased by the Department of.....,
Government of.....

Serial No.	Invoice Number / date	Description of Goods	Quantity	Value (Rs.)
			Total	

(Rupees.....only)

Place:

(Signature)

Date:

Name:

Status:

Seal of Office:

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION—III.

[G.O. Ms. No. 77, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-17)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 read with clause (i) of sub-section (3) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)/CT/19(b-10)/2002, dated the 27th March 2002, published at Pages 36 and 37 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 27th March 2002, the Governor of Tamil Nadu hereby makes a reduction in respect of tax payable by any dealer to five percent on the sale of any goods except petrol, diesel and cement to the following, for use in generation, transmission and distribution for electrical energy:—

- (i) Tamil Nadu Electricity Board Limited;
- (ii) Tamil Nadu Generation and Distribution Corporation Ltd., (TANGEDCO);
- (iii) Tamil Nadu Transmission and Distribution of Electrical Energy (TANTRANSCO);
- (iv) Neyveli Lignite Corporation Limited, Neyveli;
- (v) Local Authorities and Co-operative Societies who are licensees under the Electricity Act, 2003 (Central Act 36 of 2003)

Subject to the condition that the dealer obtains and furnishes a certificate in the form specified below:—

CERTIFICATE.

To:

(Name and address of the selling dealer)

.....

Tax Identification No.

It is hereby certified that the goods listed below are purchased by us for use in generation, transmission and distribution of electrical energy :—

<i>Serial No.</i>	<i>Invoice Number / date</i>	<i>Description of Goods</i>	<i>Quantity</i>	<i>Value (Rs.)</i>
			Total	

(Rupees.....only)

Place:
Date:

(Signature)
Name:
Status:
Seal of Office:

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-IV.

[G.O. Ms. No. 77, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-18)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 read with clause (i) of sub-section (3) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)/CT/19(b-12)/2002, dated the 27th March 2002, published at Page 39 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 27th March 2002, the Governor of Tamil Nadu hereby makes a reduction in rate of tax to five percent in respect of tax payable by any dealer on the sale of any goods for use in the execution of turnkey projects by contractors who have entered into agreement with Tamil Nadu Electricity Board Limited, Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO), Tamil Nadu Transmission and Distribution of Electrical Energy (TANTRANSCO), Tamil Nadu Water Supply Drainage Board and Chennai Metropolitan Water Supply and Sewerage Board, Chennai, subject to the condition that the dealer produces before the assessing authority a certificate duly filled and signed by the purchaser in the form appended below:—

(2) The Notification shall come into force on the 12th July 2011.

APPENDIX.
CERTIFICATE.

Name and address of the purchaser :
Registration Number under VAT Act :

To:

.....
.....

(Name and address of the seller)

Certified that the goods the particulars whereof have been specified in the annexure below have been / intended to be utilized in the execution of turnkey project entered into with TNEB/TANGEDCO/TANTRANSCO/TWAD Board/Metro Water as per details given in the Annexure.

2. Certified further that I am a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Assistant Commissioner/Commercial Tax Officer and filing monthly returns in Form-I including the turnover involved in the said contract.

ANNEXURE.

1. My/our Purchase order No., dated.....
2. Your bill/cash memo/challan No., dated for Rs.
3. Description of goods
4. Quantity of goods
5. Name and address of the awardee of turnkey project
6. Nature of turnkey project
7. Total value of contract.

VERIFICATION

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

*Signature with date
Name of the person signing the certificate
Status of the person signing the Certificate
in relation to the purchaser.*

CERTIFICATE BY THE AWARDER

Certified that the goods mentioned above are intended for the execution of works contract as per our order No. and date given in favour of (hereenter name and status of the dealer)

Signature and status
of the person signing the Certificate

NOTIFICATION-V.

*[G.O. Ms. No. 77, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]*

No. II(1)/CTR/12(R-19)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 read with clause (i) of sub-section (3) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes Department Notification No. (II)(1)/CT/41(b-2)/2002, dated the 1st April 2002, published at Pages 1 and 2 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 16th July 2002, the Governor of Tamil Nadu hereby makes a reduction in respect of taxable payable by any dealer to five per cent on the sale of any goods except petrol, diesel and cement to the following, for use / sale as indicated below:—

- (i) All Divisions of Tamil Nadu State Transport Corporation, State Express Transport Corporations, Chennai and Metropolitan Transport Corporations (Chennai) Limited, Chennai for use in repairs, services and maintenance of vehicles in the public transport system;
- (ii) Tamil Nadu Medical Services Corporation Limited, Chennai for sale to Government Medical Institutions;
- (iii) Chennai Metropolitan Water Supply and Sewage Board, Chennai for use in Supply of Water and treatment and disposal of sewage;
- (iv) Tamil Nadu Water Supply and Drainage Board, Chennai for use in supply of water and treatment and disposal of sewage.

Subject to the condition that the dealer obtains and furnishes a certificate in the form specified below:—

CERTIFICATE.

To:

Name and address of the selling dealer :

.....
.....

Tax Identification No.

It is hereby certified that the goods listed below are purchased by us for the purpose of

- (a) use in repairs, services and maintenance of vehicles in the public transport system;
- (b) sale to Government Medical Institutions;
- (c) use in supply of water and treatment and disposal of sewage.

* Please strike out whichever is not applicable.

<i>Serial No.</i>	<i>Invoice Number / date</i>	<i>Description of Goods</i>	<i>Quantity</i>	<i>Value (Rs.)</i>
			Total	

(Rupees.....only)

Place:

(Signature)

Date:

Name:

Status:

Seal of Office:

2. The Notification shall come into force on the 12th July 2011.

REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT

NOTIFICATION-I

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-20)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/30(a-5)/2007, published at pages 4 and 5 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd March, 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer on the sale of following goods to five per cent under the said Act:—

1. Chicory and unbranded Coffee powder other than instant coffee
2. Masala powder with brand name
3. Tapioca chips, flour, tapioca waste
4. Bajji flour
5. Energy (Sathu mavu) flour
5. Unbranded ghee
6. Date syrup
7. Interesterified vegetable oil fat (vanaspathi)
8. Unbranded bakery products including bun, rusk, biscuits and cakes
9. Diagnostic kits, diagnostic reagents, accessories, blood bags and disposables
10. Wet grinders
11. Jolleys, door and window frames made of R.C.C. and R.C.C. pipes (without input tax credit on purchase of cement)
12. Unbranded steel furniture
13. All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items
14. Kuthuvilakku, Agalvilakku, Pavai vilakku, Yanai vilakku, Karthikai vilakku, Kovilmani, Karpoora thattu, Dhoopakal
15. Moulded idols

16. Audio cassettes including pre-recorded cassettes
17. Accounts books and diaries
18. School bags and unbranded travel bags
19. Shields
20. Barbed wire, wire rod and wire links
21. Mop made of cotton yarn
22. Used cars/Motor vehicles on value addition without input tax credit
23. Textile machinery and parts
24. Fasteners including nails, bushers, washers and rivets
25. Electroflux

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-II.

*[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]*

No. II(1)/CTR/12(R-21)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/30(a-6)/2007, published at page 5 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd March, 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer on the sale of Superior Kerosene Oil mentioned in the Second Schedule to the said Act from twenty five per cent to five per cent, subject to the condition that the sale is to a manufacturer for use in manufacture and not eligible for input tax credit under the said Act.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-III.

*[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]*

No. II(1)/CTR/12(R-22)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/34(a-2)/2007, published at page 2 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd May 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax to five per cent under the said Act payable by any dealer on the sale of the following goods:—

- (i) tread rubber, retreading cushion, vulcanizing rubber and solution and other materials used for retreading tyres.
- (ii) unbranded footwear with sale price more than rupees two hundred.
- (iii) materials used for making footwear.
- (iv) non-woven fabric and its products.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-IV.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-23)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/11(b-1)/2008, published at page 1 of Part II—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st April 2008, the Governor of Tamil Nadu hereby makes a reduction in rate to five per cent in respect of tax payable under that Act by any dealer on the sale of the following goods, namely:—

- (i) Arecanut raw seeval.
 - (ii) Mosaic chips.
 - (iii) Files and folders made of paper board.
 - (iv) Plastic photo frames.
 - (v) Generators used for producing electricity.
2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-V.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-24)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No. II(1)/CTR/11(b-4)/2008 published at page 3 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 1st April 2008, the Governor of Tamil Nadu hereby makes a reduction in rate from 14.5% to 5% in respect of tax payable by any dealer under Section 4 of that Act on the right to use of equipments used for construction purposes, subject to the condition that the dealer shall not claim input tax credit.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-VI.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-25)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No. II(1)/CTR/11(b-7)/2008, published at page 3 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 1st April 2008, the Governor of Tamil Nadu hereby makes a reduction from 14.5% to 5% in respect of tax payable under that Act by any dealer other than dealer in automobiles including commercial vehicles, two wheelers and three wheelers, on the sale of used motor vehicles which have suffered tax already either under the erstwhile 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) and registered within the State of Tamil Nadu under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), subject to the condition that the dealer shall not be eligible to avail input tax credit.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-VII.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-26)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/25/2008, published at page 48 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 9th July 2008, the Governor of Tamil Nadu hereby makes a reduction in respect of tax payable by any dealer to five per cent on the sale of any goods except petrol, diesel and cement to Tvl. Power Grid Corporation of India Limited, Chennai, for use in transmission of electrical energy in the State of Tamil Nadu, subject to the condition that the dealer obtains and furnishes a certificate in the form appended to this Notification.

2. The Notification shall come into force on the 12th July 2011.

APPENDIX.

CERTIFICATE.

To

(Name and address of the selling dealer with TNVAT No./TIN)

.....
.....

It is hereby certified that the goods listed below are purchased by us for use in transmission of electrical energy in the State of Tamil Nadu:—

<i>Serial No.</i>	<i>Invoice Number / date</i>	<i>Description of Goods</i>	<i>Quantity</i>	<i>Value (Rs.)</i>
			Total	

(Rupees.....only)

(Signature)

Place:

Name:

For Tvl. Power Grid
Corporation of India
Limited, Chennai.

Date:

Status:

Seal of Office:

NOTIFICATION-VIII.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-27)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/33/2008, published at page 64, Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 13th August 2008, makes a reduction in the rate of tax payable by any dealer under the said Act on the sale of bakery products including buns, rusks, biscuits and cakes sold with a brand name from 14.5 per cent to 5 per cent.

2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-IX.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-28)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No. II(1)/CTR/13/2009, published at page 20 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 10th June 2009, the Governor of Tamil Nadu hereby makes a reduction in rate of tax from 14.5 percent to 5 percent in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:—

- (1) Ghee with brand name
 - (2) Pickles with brand name
 - (3) Hand made iron safe
 - (4) Dry grapes (kismis)
 - (5) Paper pin, safety pin, gem clip, identity card clip, examination board clip, rubber band and stapler pin
 - (6) Information Technology products, namely MP3 and MP4 players
2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-X.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-29)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/4(b-1)/2010, published at page 1 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th March 2010, the Governor of Tamil Nadu hereby makes a reduction in rate of tax from 14.5 percent to 5 percent in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:-

- (1) Branded coffee powder (other than instant coffee)
 - (2) Paint brush
 - (3) Branded sweets and savouries
 - (4) (i) Knives,
(ii) Scissors and
(iii) Hand needles used for tailoring.
 - (5) Branded ready mix food products (in the form of flour, powder or wet dough)
2. The Notification shall come into force on the 12th July 2011.

NOTIFICATION-XI.

[G.O. Ms. No. 78, Commercial Taxes and Registration (B2), 11th July 2011,
Aani 26, Thiruvalluvar Aandu-2042.]

No. II(1)/CTR/12(R-30)/2011.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/749(b)/2010, published at page 1 of Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23rd December 2010, the Governor of Tamil Nadu hereby makes a reduction in rate of tax from 14.5 percent to 5 percent in respect of tax payable under the said Act on the sale of the medical x-ray films by Thiruvalluvar Hindustan Photo Films Manufacturing Company Limited, Ootacamund.

2. The Notification shall come into force on the 12th July 2011.

REVISION OF RATE OF STAMP DUTY UNDER THE INDIAN STAMP ACT.

AMENDMENT TO NOTIFICATION

[G.O.Ms. No. 79, Commercial Taxes and Registration (J1), 11th July 2011.]

No. II(1)/CTR/12(R-31)/2011.

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby makes the following amendment to the Commercial Taxes Department Notification No. II(1)/CT/12(a-10)/2004, published at page 5 of Part II Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 12th February 2004.

2. The amendment hereby made shall come into force on the 12th July 2011.

AMENDMENT.

In the said Notification, in the TABLE, in column (3), for the expression "Rs. 5,000 (Rupees five thousand only)" against the entry "Agreement relating to deposit of title deeds described under Article 6(1) (a) of the Indian Stamp Act, 1899" in column (2) against serial number 1 in column (1) thereof, the expression "Rs. 25,000 (Rupees twenty five thousand only)" shall be substituted.

NOTIFICATION UNDER REGISTRATION ACT.

REVISION OF FEES PAYABLE IN RESPECT OF CERTAIN INSTRUMENTS UNDER THE ACT.

AMENDMENTS TO NOTIFICATION

[G.O.Ms. No. 79, Commercial Taxes and Registration (J1), 11th July 2011.]

No. II(1)/CTR/12(R-32)/2011.

In exercise of the powers conferred by Section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu hereby makes the following amendment to the Commercial Taxes Department Notification No. II(1)/CT/12(a-12)/2004, published at page 6 of Part II Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 12th February 2004.

2. The amendment hereby made shall come into force on the 12th day of July 2011.

AMENDMENT.

In the said Notification, in the TABLE, in column (3), for the expression "Rs. 1,000 (Rupees one thousand only)" against the entry "Agreement relating to deposit of title deeds described under Article 6(1) (a) of the Indian Stamp Act, 1899" in column (2) against serial number 1 in column (1) thereof, the expression "Rs. 5,000 (Rupees five thousand only)" shall be substituted.

NOTIFICATION-II

[G.O.Ms. No. 79, Commercial Taxes and Registration (J1), 11th July 2011.]

No. II(1)/CTR/12(R-33)/2011.

Under Section 78 of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu, hereby makes the following amendments to the Table of Fees published with the erstwhile Judicial Department Notification No. 177, dated the 30th March 1909 at pages 316 to 319 of Part I of the Fort St. George Gazette, dated the 30th March 1909, as subsequently amended:—

The amendments hereby made shall come into force on the 12th July 2011.

AMENDMENTS.

In the said Table of Fees, in Article 1,—

(1) in clause (a), in sub-clause 11, for item (ii), the following items shall be substituted, namely:—

- | | |
|---|----------|
| "(ii) (a) For the registration of power of attorney authorizing the attorney to sell the immovable property, if given to members of family as defined in Article 58 of Schedule I to the Indian Stamp Act, 1899 (Central Act II of 1899); | 1000.00 |
| (b) For the registration of power of attorney authorizing the attorney to sell the immovable property, if given to persons other than members of family; | 10000.00 |
| (c) For the registration of other powers of attorney. | 50.00"; |

(2) in clause (e), for the expression "Rs. 5,000 (Rupees five thousand only)", the expression "Rs 20,000 (Rupees twenty thousand only)" shall be substituted:

SUNIL PALIWAL,
Secretary to Government.