



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 NOTIFICATION UNDER TAMIL NADU VALUE ADDED TAX ACT

REDUCTION IN THE RATE OF TAX ON SALE OF FOOD AND DRINKS BY HOTELS, RESTAURANTS, CLUBS,
CATERERS AND ANY OTHER EATING HOUSES UNDER THE ACT.

[G.O. Ms. No. 32, Commercial Taxes and Registration (B1), 9th March 2012,
Maasi 26, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/11(a-1)/2012.

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/(a-14)/2007, published at page 10 of Part II—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st January 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under clause (b) of sub-section (1) of Section 7 of the said Act on the sale of ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses to **two per cent** of the taxable turnover.

2. This Notification shall come into force on the **10th day of March 2012**.

REDUCTION IN THE RATE OF TAX PAYABLE ON THE PURCHASE OF MINERAL WATER SERVED IN OR CATERED
INDOORS OR OUTDOORS BY HOTELS, RESTAURANTS, SWEET-STALLS, CLUBS, CATERERS
AND ANY OTHER EATING HOUSES UNDER THE ACT.

[G.O. Ms. No. 32, Commercial Taxes and Registration (B1), 9th March 2012,
Maasi 26, Thiruvalluvar Aandu-2043.]

No. II(1)/CTR/11(a-2)/2012.

In exercise of the powers conferred by sub-sections (1), (2) 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-4)/2007, published at page 4 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 under clause (b) of sub-section (1) of Section 7 of the said Act on the sale of mineral water served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses to **two per cent** of the taxable turnover, subject to the condition that tax has been paid on the purchase of mineral water under the said Act.

2. This Notification shall come into force on the **10th day of March 2012**.

SUNIL PALIWAL,
Secretary to Government.