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GOVERNMENT OF TAMIL NADU
2017

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Re. 0.80 Paise.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 87]

CHENNAI, THURSDAY, MARCH 30, 2017
Panguni 17, Thunmugi, Thiruvalluvar Aandu-2048

Part II—Section 2

**Notifications or Orders of interest to a section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

LEVY OF ADDITIONAL TAX ON TAXABLE TURNOVER OF SALE OF ALCOHOLIC LIQUORS OF ALL KINDS FOR HUMAN CONSUMPTION AT THE SECOND POINT OF SALE IN THE STATE UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

*[G.O. Ms. No. 22, Commercial Taxes and Registration (B1), 30th March 2017,
Panguni 17, Thunmugi, Thiruvalluvar Aandu, 2048.]*

No. II(2)/CTR/203(a)/2017.

In exercise of the powers conferred by sub-section (5-A) of Section 3 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby specifies two per cent as the rate of additional tax on the taxable turnover of alcoholic liquors falling under items (ii) to (v) in column (2) against Serial Number 2 of the Second Schedule to the said Act, at the second point of sale in the State.

Explanation.- For the purpose of levy of additional tax, the provisions contained in clause (a) of Explanation I to the Second Schedule to the said Act shall apply.

2. This Notification shall be deemed to have come into force on the 1st day of April 2016.

Dr. C. CHANDRAMOULI,
Additional Chief Secretary to Government (FAC)

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ON BEHALF OF THE GOVERNMENT OF TAMIL NADU

II-2 Ex. (87)