



Finance (Salaries) Department
Secretariat
Chennai - 600 009

Letter Ms.No. 82073/Salaries/2006-1, Dated: 10.08.2010.

From
Thiru. K. Shanmugam, I.A.S.,
Principal Secretary to Government.

To
All Secretaries to Government
The Secretary, Legislative Assembly Secretariat, Chennai-9
The Comptroller, Governor's Household, Raj Bhavan, Chennai-32
The Governor's Secretariat, Raj Bhavan, Chennai-32
All Departments of Secretariat.
All Heads of Departments
The Chairman, Tamil Nadu Public Service Commission, Chennai-6
The Registrar, High Court, Chennai-108.
All Collectors / All District Judges / All Chief Judicial Magistrates
The Principal Accountant-General (Accounts and Entitlements), Chennai-18.
The Principal Accountant General (A&E), Chennai-18 (by name)
The Accountant General (Audit-1), Chennai-35.
The Accountant General (Audit-1), Chennai-35. (by name)
The Accountant General (Audit II), Chennai-6
The Accountant General (Audit II), Chennai-6 (by name)
The Accountant General (CAB), Chennai-9 / Madurai
The Principal Secretary/Commissioner of Treasuries and Accounts, Chennai-15.
The Pay and Accounts Officer (Secretariat), Chennai-9.
The Pay and Accounts Officer (North), Chennai-35.
The Pay and Accounts Officer (East), Chennai-1.
The Pay and Accounts Officer, Madurai-625 001.
All Treasury Officers.
The Registrars of all Universities
All State Owned Corporations and Statutory Boards
The Commissioner, Corporations of Chennai / Madurai / Coimbatore / Tiruchirappalli /
Salem / Tirunelveli/Erode/Tirupur/Vellore/Tuticorin

Sir/Madam,

Sub: Tamil Nadu Value Added Tax – No Separate Amendment to
the Tamil Nadu Transparency in Tenders Rules, 2000 –
Clarification - Issued.

Ref: 1. G.O.Ms.No.17, Finance (Sal) Dept., Dated: 17.01.2005.
2. Government Notification No.348, Published in Tamil Nadu
Government Gazette Dated 15.12.2006.

As per the provision of Rule 29 (2) (d) (iii) of Tamil Nadu Transparency in Tenders Rules 2000, "in a tender where all the tenderers are from within the State of Tamil Nadu, or where all the tenderers are from outside the State of Tamil Nadu, the sales tax shall be included for the evaluation of the price".

2. As per the provision of Rule 29(2) (d) (iv) of the above Rules, "in a tender where the tenderers are both from the State of Tamil Nadu as well as from outside the state of Tamil Nadu, the sales tax shall be excluded for the evaluation of the price."

3. In the G.O. first cited above, it has been notified that the term 'Sales Tax' in the above provisions shall be the sales tax levied under the Tamil Nadu General Sales Tax Act 1959 (Tamil Nadu Act 1 of 1959)

4. The Government has notified the implementation of Tamil Nadu Value Added Tax Act in the Extra-ordinary Gazette Publication No.348, dated 15.12.2006. As per Section 87 of the said Act, reference to "Tamil Nadu General Sales Tax" or Tamil Nadu Additional Sales Tax Act" in any Act, or in any rule, notification, proceeding order, or other instrument made or issued under that Act shall be construed as reference to "Tamil Nadu Value Added Tax".

5. The term Tamil Nadu General Sales Tax occurring under Sub-Rule 2 (d) (iii) and (iv) of Rule 29 of Tamil Nadu Transparency in Tenders Rules 2000, shall therefore with effect from 01.01.2007 refer to the Value Added Tax levied under Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act No.32 of 2006).

Yours faithfully,



for Principal Secretary to Government.