



# 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 OF VARIATION/REDUCTION OF TAX/EXEMPTION FROM PAYMENT OF VALUE ADDED TAX ON  
THE PURCHASE OF CERTAIN GOODS UNDER TAMIL NADU VALUE ADDED TAX ACT, 2006.

#### NOTIFICATION - I

[G.O. Ms. No. 33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

#### No. II(1)/CTR/4(b-1)/2010

In exercise of the powers conferred by sub-section (1) 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 a reduction in rate of tax from 12.5 per cent to 4 per cent 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. This Notification shall come into force on the 1st April 2010.

## NOTIFICATION - II

[G.O. Ms. No. 33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-2)/2010.**

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/19/2008, published at page 38 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 21st May 2008:—

2. The variation hereby made shall come into force on the 1st April 2010.

## VARIATION.

In the said Notification, for the expression “mustard, aniseed (sombu) and fenugreek (methi)” the expression “mustard, aniseed (sombu), fenugreek (methi) and aniseed powder” shall be substituted.

## NOTIFICATION - III

[G.O. Ms. No. 33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-3)/2010.**

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/14/2009, published at page 20 of Part II—Section 1 of the *Tamil Nadu Government Gazette*, dated the 10th June 2009:-

2. The variation hereby made shall come into force on the 1st April 2010.

## VARIATION.

In the said Notification, for the expression “Pepper and cumin seed”, the expression “pepper, cumin seed, pepper powder and cumin seed powder” shall be substituted.

## NOTIFICATION - IV

[G.O. Ms. No. 33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-4)/2010.**

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under sub-section (1) of Section 12 of the said Act by any dealer on the purchase of raw materials for use in the production of aniseed powder, pepper powder and cumin seed powder.

2. This Notification shall come into force on the 1st April 2010.

## NOTIFICATION - V

[G.O. Ms. No. 33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-5)/2010.**

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under the said Act on the sale of Aloe Vera products by any dealer whose total turnover does not exceed rupees one crore in a year.

2. This Notification shall come into force on the 1st April 2010.

## NOTIFICATION - VI

[G.O. Ms. No. 33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-6)/2010.**

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under the said Act on the sale of imported sugar.

2. This Notification shall come into force on the 1st April 2010 and shall remain in force upto and inclusive of the 31st March 2011.

## NOTIFICATION - VII

[G.O. Ms. No.33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-7)/2010.**

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:—

- (i) fuel manufactured out of municipal solid dry waste;
- (ii) plates, cups, including thonnai manufactured out of areca palm leaf;
- (iii) palmyra rafters used as beams in huts and small houses; and
- (iv) ice bars / blocks.

2. This Notification shall come into force on the 1st April 2010.

## NOTIFICATION - VIII

[G.O. Ms. No.33, Commercial Taxes and Registration (B2), 29th March 2010,  
Panguni 15, Thiruvalluvar Aandu-2041.]

**No. II(1)/CTR/4(b-8)/2010.**

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under the said Act by any dealer on the sale or purchase of zari excluding polyester film yarn and radiant yarn.

2. This Notification shall come into force on the 1st April 2010.

T. JACOB,  
Principal Secretary to Government.