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[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. 144]

CHENNAI, FRIDAY, JUNE 1, 2012 Vaikasi 19, Thiruvalluvar Aandu–2043

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO CENTRAL SALES TAX (TAMIL NADU) RULES, 1957.

[G.O. Ms. No. 67, Commercial Taxes and Registration (C-1), 1st June 2012, Vaikasi 19, Thiruvalluvar Aandu-2043.]

No. SRO A-17(b)/2012.

In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Tamil Nadu hereby makes the following amendments to the Central Sales Tax (Tamil Nadu) Rules, 1957:—

In the said Rules, -

AMENDMENTS.

(1) in rule 2,-

(a) in clause (h), for the expression "Assistant Commercial Tax Officer", the expression "Deputy Commercial Tax Officer" shall be substituted;

(b) in clause (i), for the expression "Deputy Commercial Tax Officer", the expression "Commercial Tax Officer" shall be substituted;

(c) in clause (j), for the expressions "Commercial Tax Officer" and "a Commercial Tax Officer", the expressions "Assistant Commissioner" and "an Assistant Commissioner" shall respectively be substituted;

(d) in clause (k), for the expressions "Deputy Commissioner" occurring in two places, the expression "Joint Commissioner" shall be substituted;

(2) in rule 4-B,---

(a) in sub-rule (2), for the expression "Commercial Tax Officer", the expression " Assistant Commissioner" shall be substituted;

(b) in sub-rule (4), in clause (a), for the expression "Deputy Commissioner", the expression "Joint Commissioner" shall be substituted;

(3) in rule 7,-

(a) in sub-rule (1), for the expression "an Assistant Commercial Tax Officer", the expression "a Deputy Commercial Tax Officer" shall be substituted;

(b) in sub-rule (2), for the expression "an Assistant Commercial Tax Officer", the expression "a Deputy Commercial Tax Officer" shall be substituted;

(c) in sub-rule (3), for the expression "an Assistant Commercial Tax Officer", the expression "a Deputy Commercial Tax Officer" shall be substituted;

(4) in rule 10, in sub-rule (9), for the expression "Commercial Tax Officer", the expression "Assistant Commissioner" shall be substituted;

(5) in FORM No. 2, for the expression "Deputy/Assistant Commercial Tax Officer", the expression "Commercial Tax Officer/Deputy Commercial Tax Officer" shall be substituted;

(6) in FORM No. 3, for the expression "Commercial Tax Officer/Dy. Commercial Tax Officer/Asst. Commercial Tax Officer", the expression "Assistant Commissioner/Commercial Tax Officer" be substituted;

(7) in FORM No. 11, for the expression "Deputy Commissioner", the expression "Joint Commissioner" shall be substituted.

SUNIL PALIWAL, Secretary to Government.