



**TAMIL NADU
GOVERNMENT GAZETTE
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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 THE TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 83, Commercial Taxes and Registration (B1), 18th June 2012,
Aani 4, Thiruvalluvar Aandu-2043.]

No. SRO A-18(a)/2012.

In exercise of the powers conferred by sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:—

2. The amendments hereby made shall come into force on the 19th June, 2012.

AMENDMENTS.

In the said Rules,—

- (1) in rule 6, for sub-rule (11), the following sub-rule shall be substituted, namely:—

“(11) Accounts maintained by a registered dealer shall be preserved by him for a period of six years from the date of assessment.”;

(2) in rule 8, after sub-rule (8), the following sub-rules shall be added, namely:—

“(9) Where a registered dealer is deemed to have been assessed under the Act, the assessing authority shall not be required to issue any assessment order or intimation to the dealer.

(10) The deemed date of service of the deemed assessment order shall fall on the 31st day of October of the succeeding year:

Provided that in respect of the assessments pending for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010 and 2010-2011, the deemed date of service of the deemed assessment order shall fall on the 30th day of June 2012.”.

SUNIL PALIWAL,
Secretary to Government.