



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

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

[G.O. Ms. No. 109, Commercial Taxes and Registration (C1), 10th August 2012, Aadi 26, Thiruvalluvar Aandu-2043.]

No. SRO A-20(a-1)/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:—

AMENDMENTS

In the said Rules,—

(1) rule 9-A shall be omitted;

(2) in rule 10,—

(a) in sub-rule (1),—

(i) after the expression “blank declaration Form prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957”, the expression “or may generate pre-filled declaration Form electronically” shall be inserted;

(ii) after the expression “required particulars in the”, the expression “blank declaration Form or electronically generated pre-filled” shall be inserted;

(b) in sub-rule (3),—

(i) in clause (i), after the expression “from the assessing authority”, the expression “or generated electronically by him” shall be inserted;

(ii) in clause (ii), after the expression “from the prescribed authority in his State”, the expression “or generated electronically” shall be inserted;

(c) in sub rule (5), in clause (i),-

(i) after the expression "issued by an assessing authority", the expression "or who generates declaration form electronically" shall be inserted;

(ii) after the expression "from the assessing authority", the expression "or generated electronically" shall be inserted;

(d) in sub-rule (5-B),—

(i) after the expression "issued by an assessing authority", the expression "or who generates declaration form electronically" shall be inserted;

(ii) after the expression "received from the assessing authority", the expression "or generated electronically" shall be inserted;

(3) in rule 10-A, after the sentence "An application which is not accompanied by the proof of payment shall be rejected.", the following sentence shall be added, namely:—

"A registered dealer may also generate Form C and Form F electronically in triplicate from the Tamil Nadu Commercial Tax Department website in white A4 size bond sheet (paper of not less than 75 gsm), free of cost."

[G.O. Ms. No. 110, Commercial Taxes and Registration (B2), 10th August 2012, Aadi 26, Thiruvalluvar Aandu-2043.]

No. SRO A- 20(a-2)/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 amendments to the Tamil Nadu Value Added Tax Rules, 2007:—

2.The amendments hereby made shall come into force on the 10th August, 2012.

AMENDMENTS.

In the said Rules,-

(1) in Form I, for Annexure I, the following Annexures shall be substituted, namely:—

"ANNEXURE-I.

Details of purchases / receipts during the month

Serial Number	Name of the seller	Seller's TIN	Commodity Code	Invoice/ Delivery Note No. and date	Purchase/ Receipts Value (Rs.)	Rate of Tax	VAT/ CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Category: **C**—Capital Goods; **E** – Exempted; **I** – Import; **O** – Inter-State Purchases requiring no Form 'C'; **R** – Local Purchase Input (First Schedule); **A** – Purchases effected through agents / branches; **B** – Industrial Input.

ANNEXURE I-A.

Details of Inter-State purchases / Stock Transfer Inward during the month

Sl. No.	Name of Seller/ Transferor	Address of the Selling Dealer / Transferor	Seller's/ Transferor's TIN	Commodity Code	Invoice/ Delivery Note No.	Invoice/ Delivery Note Date	Purchase Order No. *	Purchase Order Date *	Purchase/ Receipt Value (Net of Tax)	Rate of Tax	CST paid	Total Purchase Value (10+12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Quantity or Weight **	Unit **	Name of the Transport Carrier from where goods were dispatched **	No. and Date of Railway / Postal / Goods Receipt with trip sheet of lorry or any other document **	Date on which delivery was taken by transferee **	Category
(14)	(15)	(16)	(17)	(18)	(19)

** for Form F prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only

* for Form C prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only

Category : J - Inter-State purchase against 'C' Form

S - Stock receipts from Head Office / branches / principals outside the State. ;

(2) to Form J, the following Annexure shall be added, namely:-

"ANNEXURE.

Details of Inter-State purchases / Stock Transfer Inward during the month

Serial Number	Name of Seller / Transferor	Address of the Selling Dealer / Transferor	Seller's / Transferor's TIN	Commodity Code	Invoice / Delivery Note No.	Invoice / Delivery Note Date	Purchase Order No. *	Purchase Order Date *	Purchase Receipt Value (Net of Tax)	Rate of Tax	CST paid	Total Purchase Value (10+12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Quantity or Weight **	Unit **	Name of the Transport Carrier from where goods were dispatched **	No. and Date of Railway / Postal / Goods Receipt with trip sheet of lorry or any other document **	Date on which delivery was taken by transferee **	Category	** for Form 'F' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only	* for Form 'C' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 only
(14)	(15)	(16)	(17)	(18)	(19)		

Category : J – Inter-State purchase against 'C' Form

S – Stock receipts from Head Office / branches / principals outside the State

Place:
Date:

Seal:

Signature:
Name :
Status and relationship to the dealer."

SUNIL PALIWAL,
Secretary to Government.