



TAMIL NADU GOVERNMENT GAZETTE

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Thai 24, Nandhana, Thiruvalluvar Aandu-2044

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

EXEMPTION FROM PAYMENT OF VALUE ADDED TAX ON THE SALE OF FURNACE OIL FOR USE IN GEN-SETS BY THE HT CONSUMERS FOR THE PERIOD FROM 1-10-2012 TO 31-5-2013--UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 6, Commercial Taxes and Registration (B2), 6th February 2013, Thai 24, Nandhana, Thiruvalluvar Aandu-2044.]

No. II(1)/CTR/2(b)/2013.

In exercise of the powers conferred by Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/35(b-3)/2012, published at page 4 of Part II—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 8th December 2012, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by an oil company as defined in Explanation-III to the Second Schedule of the said Act to another oil company as defined in the said Explanation-III or tax payable by any oil company as defined in the said Explanation-III on the sale of furnace oil to HT consumers registered under the said Act for use in Gen-sets, subject to the following conditions, namely:—

- (i) The HT consumer shall produce Certificate-I every month as annexed to this Notification;
- (ii) Refund of VAT paid for the period from 1-10-2012 to the date of this notification shall be subject to verification of original sale bills and proof of payment of tax and production of Certificate-II, Certificate-III and Certificate-IV as annexed to this Notification.

2. The exemption hereby made shall be deemed to have come into force on the 1st October 2012 and shall remain in force upto and inclusive of the 31st May 2013.

ANNEXURE

CERTIFICATE - I

To

(Name and address of the selling dealer with Taxpayer Identification Number)

.....

.....

1. It is hereby certified that I / We (Name and address of the purchasing dealer) is / are a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Assistant Commissioner / Commercial Tax Officer, Assessment Circle, with TIN and filing returns in Form – I.

2. I / We also certify that I / We, being a HT consumer, involved in the manufacturing of (commodity), have purchased furnace oil from Tvl. (selling dealer with TIN) for the month of for use in Gen-sets installed at our industrial premises for manufacturing activity in this State and the same is also reported in the monthly returns filed by us.

STATEMENT

<i>Sl. No.</i>	<i>Name and address of the seller with TIN</i>	<i>Invoice No./Date</i>	<i>Quantity</i>	<i>Value (in Rs.)</i>
(1)	(2)	(3)	(4)	(5)

(Signature)

*Name and address of the
purchasing dealer.*

Place:

Date:

CERTIFICATE - II

(TO BE FURNISHED BY THE SELLING DEALER TO THE CONCERNED ASSESSING OFFICER)

Certified that the following quantity of furnace oil was sold by us on which tax was collected and remitted to the Government during the period fromto

<i>Sl. No.</i>	<i>Name and address of the buyer with TIN</i>	<i>Invoice No./Date</i>	<i>Quantity</i>	<i>Value (in Rs.)</i>	<i>Tax collected (in Rs.)</i>	<i>Tax remitted (in Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(Signature)

*Name and address of the
selling dealer with TIN :*

Place:

Date:

CERTIFICATE - III**(TO BE FURNISHED BY THE PURCHASING DEALER TO THE CONCERNED ASSESSING OFFICER)**

Certified that the following quantity of furnace oil was purchased by us on which tax was paid during the period from to

<i>Sl. No.</i>	<i>Name and address of the seller with TIN</i>	<i>Invoice No./Date</i>	<i>Quantity</i>	<i>Value (in Rs.)</i>	<i>Tax paid (in Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)

(Signature)

*Name and address of the
Purchasing dealer with TIN:*

Place:

Date:

CERTIFICATE - IV**(TO BE FILLED UP BY THE CONCERNED DEALER AND SUBMITTED TO THE CONCERNED ASSESSING OFFICER)**

I / We certify that I / We have received the VAT paid amounting to Rupees in respect of tax paid on the purchases of furnace oil for the period from 1-10-2012 to the date of issue of this Notification from our suppliers in credit note no. dated and I / We also declare that we have not adjusted any input tax credit on the VAT amount refunded to us and we declare that if any discrepancies are found in future regarding the claim made by us in the certificates prescribed, we will repay the entire amount refunded to us with interest as provided under the Tamil Nadu Value Added Tax Act, 2006 from the date of credit received on the purchase of furnace oil for the said period.

(Signature)

Name and address of the dealer with TIN:

Place:

Date:

SUNIL PALIWAL,
Secretary to Government.