



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 97]

CHENNAI, TUESDAY, APRIL 16, 2013
Chithirai 3, Vijaya, Thiruvalluvar Aandu-2044

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 TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 41, Commercial Taxes and Registration (B1), 16th April 2013, Chithirai 3, Vijaya, Thiruvalluvar Aandu-2044.]

No. SRO A-4(a)/2013.

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

2. The amendment hereby made shall come into force on the 16th April, 2013.

AMENDMENT

In the said Rules, for Form-I excluding the Annexures thereto, the following Form shall be substituted, namely:--

"FORM-I"

[see rule 7(1)(a), 7(2) and 7(3)]
VALUE ADDED TAX MONTHLY RETURN

Name of the dealer :

To

The Assessing Authority, Circle TIN [] Month [] Year []

INPUT TAX CREDIT				TAX PAYABLE				
1	Input Tax Credit carry forward (Rs.) (No input tax credit of capital goods to be included here)	(A)	Input Tax credit (VAT paid) (Rs.)	1	Purchase turnover under Section 12 (Rs.) OUTPUT ITEMS (Input Tax Credit allowable)	Sales turnover/ value inside the State (Rs.)	Tax due Rs. (A1)	VAT due (Rs.)
INPUT ITEMS								
(First schedule goods)								
(a) Goods taxable at 1%								
(b) Goods taxable at 2%								
(c) Goods taxable at 4%								
(d) Goods taxable at 5%								
(e) Goods taxable at 12.5%								
(f) Goods taxable at 14.5%								
(g) Purchases under Section 12								
Total=(a)+(b)+(c)+(d)+(e)+(f)+(g)								
Less : Reverse Credit *								
Less : ITC refund claimed as per G.O.								
TOTAL (NET) (B)				(B1)				
Goods exempted (C)								
2								
Zero rate sales				(G)				
1. Adjustment of advance tax								
2. Entry tax paid, if any								
Less:				Total (1+2)				
				Net tax payable				
				(H1)				
				(T1) = (F1) - (H1)				
				(T2) = (A1) + (T1)				
CAPITAL GOODS								
(a) Upto previous month								
(b) During the month								
Total								
Less : Reverse Credit*								
Less : ITC refund claimed as per G.O.								
TOTAL (NET) (D)				(D1)				
3								
Total Input Tax Credit (E) = (A)+(B1)+(D1)								
4								
TOTAL TURNOVER (F)+(J)+(S)				P1				
(1) Output Tax Paid and claimed Refund				P2				
(2) Tax Deferred				(T4) - (P1+P2)				
NET TAX PAYABLE (T4) REVISED								
Only for Companies availing incentives as per G.O.								

* Vide Section 19

A. Payment details:

Amount payable, if (T4) is excess of (E)

[(T4) – (E)] (Rs.)

Amount paid

(Rs.)

Sl.No	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:	(in words) Rupees				

F1. Payment details for Output Tax Paid and claimed Refund (Only for Companies availing incentives as per G.O.)

P1 (Rs.)

Amount paid

(Rs.)

Sl.No	Amount (Rs.)	Crossed Cheque / Crossed DD / Crossed Banker's Cheque No.	Date	Bank	Bank Code
Total:	(in words) Rupees				

3. Amount of input Tax Credit excess available, if (E) is excess of (T4)

[(E)-(T4)] (Rs.)

LESS:		
1. If refund is claimed for input tax related to Zero rate sales, the amount:		
2. If tax payable under the CST Act for this month has to be adjusted, the amount:		
Total (1+2)		
Input Tax Credit, if any, carried forward to next month: (B) - (1+2)		(Rs.)

DECLARATION

1. I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete.
2. I/We declare that I am/We are authorised by Proprietor/Partner/Board of Directors to sign the returns.

Place:

Date:

Signature:

Name:

Status and relationship to the dealer:

Seal:

SUNIL PALIWAL,
Secretary to Government.