



# 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

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**NOTIFICATIONS BY GOVERNMENT**

ANIMAL HUSBANDRY, DAIRYING AND FISHERIES DEPARTMENT

**Amendment to Tamil Nadu Fishermen and Labourers engaged in Fishing and Other Allied Activities  
(Social Security and Welfare) Rules, 2009.**

[G.O. Ms. No. 163, Animal Husbandry, Dairying and Fisheries (FS-3), 27th December 2011,  
Margazhi 11, Thiruvalluvar Aandu-2042.]

No. SRO A-3/2012.—The following Amendment to G.O. Ms. No. 190, Animal Husbandry, Dairying and Fisheries (FS.3) Department, dated 3rd December 2007 is published:—

AMENDMENT

In the said Rule, Page No.189, para 6 (4), the Tamil Version of the G.O.Ms. No.190, Animal Husbandry, Dairying and Fisheries Department, dated 3rd December 2007 published in the *Tamil Nadu Government Gazette*, No. 49, dated 19th December 2007, in rule 6, for sub-rule (4) the following sub-rule shall be substituted namely.

“சட்டத்தின் 9 ஆம் பிரிவைச் சேர்ந்த (4) உட்பிரிவின் (vi) பகுதியின்கீழ் நிதிக்கு அளிக்கப்படும் பங்களிப்புத் தொகையானது, வருவாய், இந்து சமயம் மற்றும் அறநிலையங்கள், பொதுப்பணி மற்றும் வனத் துறைகளின் உரிய அலுவலர்கள் மூலம் வசூலிக்கப்பட்டு, ஒவ்வொரு ஆண்டிலும் மார்ச் 31ஆம் நாளன்று அல்லது அதற்கு முன்னர் வாரியத்தின் பெயரில் எடுக்கப்பட்ட வரைவு காசோலை வாயிலாக நிதிக்குச் செலுத்தப்படும்”.

GAGANDEEP SINGH BEDI,  
Secretary to Government.

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

**Tamil Nadu Value Added Tax Appellate Tribunal Regulations, 2011.**

[G.O. Ms. No. 152, Commercial Taxes and Registration (A1), 25th November 2011,  
Karthigai 9, Thiruvalluvar Aandu-2042.]

No. SRO A-4/2012.—In exercise of the powers conferred by sub-section (5) of Section 50 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Tamil Nadu Sales Tax Appellate Tribunal Regulations, 1959, the Tamil Nadu Value Added Tax Appellate Tribunal (CT), with the previous sanction of the State Government, hereby makes the following regulations for regulating its procedure and the disposal of its business:—

REGULATIONS

CHAPTER I

**General**

1. *Short title.*—These Regulations may be called the Tamil Nadu Value Added Tax Appellate Tribunal Regulations, 2011.

2. *Definitions.*—In these Regulations, unless there is anything repugnant to the subject or context,—

3. (a) “Act” means the Tamil Nadu Value Added Tax Act, 2006;

(b) “appeal” means a memorandum of appeal to the Appellate Tribunal filed under Section 58 of the Act;

(c) “application for review” means an application for review made to the Appellate Tribunal under clause (a) of sub-section (7) of Section 58 of the Act;

(d) “authorized representative” means any person referred to in clause (a) or clause (c) of Section 78 of the Act, duly authorized to represent any person before the Appellate Tribunal;

(e) “Chairman” means Chairman of the Appellate Tribunal;

(f) “enhancement petition” means a petition filed either by an assessing authority or his representative before the Appellate Tribunal under sub-section (5) of Section 58 of the Act;

(g) “Form” means Form appended to these Regulations;

(h) "legal representative" means a person who in law represents the estate of a deceased person, and includes any person decided by the Appellate Tribunal to represent a deceased person in the proceedings pending before the Appellate Tribunal, unless and until a competent court has decided otherwise;

(i) "party" means the appellant or applicant and includes a legal practitioner appointed by the appellant or an authorized representative;

(j) "Rules" means the Tamil Nadu Value Added Tax Rules, 2007, and the word "rule" shall be construed accordingly;

(k) "Secretary" means the person who is, for the time being discharging the functions of the Secretary to the Appellate Tribunal and includes the persons appointed to discharge the functions of the Secretaries to the Additional Benches of the Appellate Tribunal;

(l) "State Representative" means an officer appointed by the State Government to receive on their behalf notices issued by the Appellate Tribunal and to appear, act and plead on behalf of the State Government in all proceedings before the Appellate Tribunal and includes any officer appointed as Additional State Representative or Deputy State Representative or Assistant State Representative or Additional Assistant State Representative;

(m) Words and expressions used but not defined in these Regulations shall have the meaning assigned to them in the Act and the Rules.

## CHAPTER II.

### Headquarters-Settings and Office Hours.

3. *Head Quarters and place of hearing.*—(1) The headquarters of the Appellate Tribunal shall be at Chennai and in respect of the Additional Benches of the Appellate Tribunal referred to in sub-regulations (2) and (3) of regulation 9, the headquarters shall be at Madurai and Coimbatore, respectively.

(2) All appeals and applications shall ordinarily be heard at Chennai or at Madurai or at Coimbatore, as the case may be:

Provided that the Chairman may decide that any appeal or application for review to be heard at Chennai may be heard at any other place in the State of Tamil Nadu and any appeal or application for review to be heard at Madurai or at Coimbatore may be heard at any other place in the districts referred to in sub-regulations (2) and (3) of regulation 9, respectively.

4. *Office hours.*—The office of the Appellate Tribunal shall observe the same office hours and holidays as other offices of the State Government.

5. *Language.*—The language of the Appellate Tribunal shall be English.

## CHAPTER III.

### Appeal.

6. *Presentation of appeal.*—(1) An appeal shall be presented in person or sent by registered post.

(2) (a) All appeals arising from the districts of Chennai, Kancheepuram, Tiruvallur, Vellore, Thiruvannamalai, Villupuram, Cuddalore, Thanjavur, Nagapattinam and Thiruvavur shall be presented to the Secretary at Chennai.

(b) All appeals arising from the districts of Tiruchirapalli, Karur, Ariyalur, Perambalur, Pudukkottai, Madurai, Theni, Dindigul, Virudhunagar, Ramanathapuram, Sivagangai, Tirunelveli, Thoothukkudi and Kanyakumari shall be presented to the Secretary at Madurai.

(c) All appeals arising from the districts of Coimbatore, Tiruppur, Nilgiris, Salem, Erode, Namakkal, Dharmapuri and Krishnagiri shall be presented to the Secretary at Coimbatore.

(3) When an appeal is presented by a legal practitioner or an authorized representative, it shall be accompanied by a Vakalatnama or as the case may be an authorization in Form SS, appended to the Rules.

(4) Every such appeal shall be made in accordance with the provisions of the Act, the Rules, and these Regulations and shall except when an appeal or application for review is preferred by the State Government, be accompanied by a Government Treasury Challan in support of having paid the fee as prescribed under clause © of sub-rule (10) or clause (c) of sub-rule 11 of the rule 14.

(5) An appeal preferred by an assessee shall specify the State of Tamil Nadu as the respondent; it shall also specify the name and the address of the party to whom notice may be sent.

7. *Registration of Appeals.*—(1) On receipt of an appeal, the secretary shall endorse on it the date of its receipt. The Secretary shall, thereafter, as soon as possible cause it to be registered in a register to be kept for the purpose, if the person presenting it has the authority to do so; and it conforms to the provisions of the Act, the Rules and these Regulations.

(2) If the Secretary is of the opinion that the appeal does not prima facie fall under sub-section (1) of Section 58 of the Act, he shall report to the Chairman who may either reject the appeal and order the papers to be returned to the party or fix a date for hearing the matter before the Appellate Tribunal after giving notice to the party and the State Representative and thereupon the provisions of sub-regulation (5) shall apply.

(3) If the Secretary is of the view that the appeal does not conform to the requirements of Act, the rules and these regulations, he shall call upon the party by a notice in Form – A in the Appendix to these Regulations, to remedy the defects within a reasonable period to be specified by him and if the defect is remedied within the period allowed, the Secretary shall cause the appeal to be registered:

Provided that the Secretary may, for sufficient cause extend the period for remedying the defects.

(4) If an appeal is re-presented without remedying the defect either within the period allowed or after the extended period allowed and where in the opinion of the Secretary it is considered that before admitting an appeal it is expedient to have the matter decided by the Appellate Tribunal, he shall make a report to that effect to the Chairman who may either reject the appeal or fix a date for hearing the matter and give due notice of such hearing to the party and the State Representative in Form – B in the Appendix:

***Provided that where an appeal is re-presented after the period allowed, it shall be accompanied by a petition supported by an affidavit setting forth the facts on which the appellant relies to satisfy the Appellate Tribunal that he has sufficient cause for not re-presenting the appeal within the said period. Such appeal shall not be admitted unless notice has been given to the respondent and his objection has been heard and the Appellate Tribunal is satisfied that the appellant had sufficient cause for not re-presenting the appeal in time.***

(5) On the date so fixed the Appellate Tribunal shall, after hearing the party and the State Representative, pass orders directing either the registration of the appeal or its rejection, Where the appeal is rejected, the Appellate Tribunal shall record its reasons for doing so.

(6) Where an appeal is presented after the period prescribed under the Act, it shall be accompanied by a petition supported by an affidavit setting forth the facts on which the appellant relies to satisfy the Appellate Tribunal that he had sufficient cause for not preferring the appeal within such period. Such appeal shall not be admitted unless notice has been given to the respondent and his objection has been heard and the Appellate Tribunal is satisfied that the appellant had sufficient cause for not preferring the appeal in time.

(7) If no communication is received by the appellant from the Appellate Tribunal within a period of three months from the date of presentation or re-presentation of the appeal the appellant shall address the secretary and ascertain the position. The Appellate Tribunal shall not, thereafter, be responsible for any loss of appeal either in transit or otherwise.

8. *Notice of Hearing and Re-admission of appeal.*—(1) As soon as may be after the registration of the appeal, the Secretary shall set a date for hearing and shall send a notice to the Appellant / Applicant and Respondent and the State Representative in Form C, Form D, Form E, and Form F in the Appendix, as the case may be. A copy of the memorandum of appeal and of the order appealed against shall also accompany the notice.

(2) The notice issued under sub-regulation (1) shall state that if he does not appear on the date so fixed or on any other date to which the hearing may be adjourned, the appeal will be dismissed for default or disposed of on merits, *ex-parte*, as the case may be.

(3) If the Appellant or the Respondent does not appear on the date so fixed or any other date to which the hearing may be adjourned the Appellate Tribunal may dismiss the appeal for default or dispose of on merits, or *ex-parte* as the case may be.

(4) When an appeal has been dismissed for default or disposed of *ex-parte*, the Appellant or the Respondent as the case may be, may apply to the Appellate Tribunal for readmission of the appeal or for setting aside the order passed *ex-parte*, and where it is shown to the satisfaction of the Appellate Tribunal that he was prevented by sufficient cause from appearing when the appeal was called on for hearing, the Appellate Tribunal may readmit the appeal or set aside the order passed *ex-parte* as the case may be.

(5) An application referred to in sub-regulation (4) shall be made within thirty days from the date of communication of the order referred to in sub-regulation (3):

Provided that the Appellate Tribunal may re-admit the appeal beyond the said period of thirty days, if it is satisfied that the petitioner had sufficient cause for not applying for re-admission within the said period.

9. *Jurisdiction of the Appellate Tribunal and Additional Benches.*—(1) The Appellate Tribunal at Chennai shall have jurisdiction in respect of appeals arising from the districts of Chennai, Kancheepuram, Thiruvallur, Vellore, Thiruvannamalai, Villupuram, Cuddalore, Thanjavur, Nagapattinam and Thiruvallur.

(2) The Additional Bench of the Appellate Tribunal at Madurai shall have jurisdiction in respect of appeals arising from the districts of Tiruchirappalli, Karur, Ariyalur, Perambalur, Pudukkottai, Madurai, Theni, Dindigul, Ramanathapuram, Sivagangai, Thirunelveli, Virudhunagar, Thoothukkudi and Kanyakumari.

(3) The Additional Bench of the Appellate Tribunal at Coimbatore shall have jurisdiction in respect of appeals arising from the districts of Coimbatore, Tiruppur, Nilgiris, Salem, Erode, Namakkal, Dharmapuri and Krishnagiri:

Provided that if in the opinion of the said Benches at Chennai, Madurai or Coimbatore, any appeal filed before them be considered by a Bench of three Members, of whom the Chairman shall be one of the members, they may refer the appeal to the Chairman and the Chairman may transfer such appeal for hearing by the Bench of three Members:

Provided further that the Chairman may transfer cases from one Bench to another if for administrative reasons such transfer appears to him to be necessary.

10. *Review Application and Enhancement Petition.*—The regulations in this Chapter shall, *Mutatis-mutandis* apply to all the application for review and enhancement petition.

#### CHAPTER IV

##### Hearing, Adjournment and Judgment

11. *Procedure for hearing.*—On the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellant or petitioner, as the case may be, shall ordinarily be heard first. The respondent or the legal practitioner appointed by the respondent or an authorized representative shall, if necessary, be heard next and in such cases, the appellant or the petitioner, as the case may be, shall be entitled to reply.

12. *Fresh evidence and witness.*—(1) The appellant or petitioner, as the case may be or the respondent shall not be entitled to produce additional evidence, whether oral or documentary, before the Appellate Tribunal, but if—

(a) the authority from whose order the appeal is preferred has refused to admit evidence which ought to have been admitted; or

(b) the appellant or the respondent seeking to adduce additional evidence satisfies the Appellate Tribunal that such evidence, notwithstanding the exercise of due diligence, was not within his knowledge or could not be produced by him at or before the time when the order under appeal was passed; or

(c) the Appellate Tribunal shall requires any documents to be produced or any witness to be examined to enable it to pass order or for any other substantial cause, the Appellate Tribunal may allow such evidence or document to be produced or witness examined:

Provided that the other party shall, in such cases, be entitled to produce rebuttal evidence, if any.

(2) if the Appellate Tribunal is of opinion that any witness should be examined in connection with any case before it, it may, instead of examining him before itself, issue a commission to any Appellate Deputy Commissioner for examining the witness in the presence of the other side who will have the right of cross examination.

13. *Adjournment.*—(1) The Appellate Tribunal may, on such terms as it thinks fit and at any stage, adjourn the hearing of any appeal.

(2) An application for adjournment shall ordinarily be presented in person by the party before the Tribunal. Every such petition should bear a court-fee stamp of the value of five rupees. In case such as application is sent by post or otherwise, the party should make his own arrangement for obtaining intimation of the date of adjournment or affix a court-fee stamp of appropriate value to the petition (in addition to the court-fee stamp of the value of five rupees) to cover the postage for intimation or send a reply-paid telegram voucher for intimation.

14. *Procedure in case of death of appellant.*—If an appellant dies while the appeal is pending and it cannot be proceeded with unless his legal representative is brought on record, the Appellate Tribunal shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party concerned. If the legal representative fails to do so within ninety days from the date on which the appellant died, the appeal shall abate as regards the deceased.

15. *Procedure in case of death of respondent.*—If a respondent dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is brought on record, the appellant or review petitioner as

the case may be, shall apply to the Appellate Tribunal for making the legal representative of the said respondent a party to the appeal or application within ninety days from the date of death of the respondent or date of the knowledge of the appellant or petitioner of such death, whichever is later. If the appellant or petitioner fails to do so, such appeal or application shall abate as regards the deceased.

16. *No abatement by reason of death after hearing.*—Notwithstanding anything contained in regulations 14 and 15, there shall be no abatement by reason of the death of any party between the conclusion of the hearing and the passing of the order, and the order may, in such case, be passed notwithstanding the death of any party and shall have the same force and effect as if it had been passed before the death of such party took place.

17. *Determination of legal representative.*—If a question arises in any appeal whether a person is or is not the legal representative of a deceased appellant or deceased respondent, such question may be determined by the Appellate Tribunal in a summary way, if necessary, after taking evidence.

18. *Procedure in case of assignment.*—If during the pendency of an appeal before the Appellate Tribunal, the business of any dealer who is a party thereto is assigned to, or devolved upon some other person either wholly or in part, the Appellate Tribunal may, on application by such assignee or such person on whom the business devolved, add such a person as a party to the appeal.

19. *Procedure in case of insolvency.*—If a dealer, who is a party to an appeal becomes insolvent and his estate becomes vested in the Assignee or Receiver, the latter may, by leave of the Appellate Tribunal, be made a party to the appeal.

20. *Setting aside abatement or order of dismissal.*—Whenever an order of abatement has been passed under regulations 14 or 15, in case where the appellant has deceased, his legal representative, in case where the respondent has deceased, the appellant and whenever an order of dismissal has been passed due to failure of the Assignee or Receiver to implead consequent on the in case where the appellant becoming insolvent such Assignee or Receiver may, within sixty days from the date of communication of such order, apply to the Appellate Tribunal for setting aside the abatement or dismissal and the Appellate Tribunal shall, on sufficient cause being shown to its satisfaction, set aside such abatement or dismissal and proceed with the appeal subject to the provisions of regulations 17, 18 and 19.

21. *Order.*—Every order of the Appellate Tribunal shall be in writing.

22. *Unanimous or majority order.*—Where the order is unanimous, it shall be signed and dated by all the members of the Tribunal constituting the Bench. Where it is an order of the majority, it shall be similarly signed and dated by the members forming the majority. The dissenting member shall also write his order and record his opinion on the point or points on which he dissents. Where it is an order of the single Member of the Appellate Tribunal under sub-clause (iii) of clause (a) of sub-section (4) of section 50 of the Act, it shall be signed and dated by him. Where it is an order of a Bench consisting of two members of the Appellate Tribunal under sub-clause (ii) of clause (a) of sub-section (4) of section 50 of the Act, it shall be signed and dated by both the members of the Appellate Tribunal, if the order is unanimous. Where the members are divided in their opinion on any point, the point shall be referred for decision to a Bench consisting of three members including the Chairman.

23. *Communication of the Order.*—The Appellate Tribunal shall in every appeal or review or enhancement petition communicate its order to the assessee or the authorised representative of the assessee or the parties concerned with the said proceedings.

24. *Return of exhibits.*—(1) The appellant or respondent, other than the State Representative, shall apply for the return of the documents filed by them within three months from the date of communication of the Appellate Tribunals' orders, and, if no such application is made within such period, the Appellate Tribunal shall not be responsible for any loss or damage to the documents. The application shall contain an undertaking to the effect that such documents shall be produced before the Appellate Tribunal whenever required by it.

(2) The records of the case and such other documents as may be produced by the State Representative, shall, after the disposal of the case, be returned to him along with the order of the Tribunal on the case and his acknowledgement obtained.

## CHAPTER V

### Application for Copies and Search

25. *Copies of documents on payment of fees.*—(1) Any party in an appeal or an application for review before the Appellate Tribunal may apply to the Secretary for the inspection of any document or for a certified copy of any document including the order in the record of appeal or application for review.

(2) Application for copies shall be made by affixing court fee stamps of the value of five rupees and shall be accompanied by stamp papers of the value of rupee one each.

(3) The charges for copying shall be calculated as follows:—

Both sides of the stamp paper shall be used. A maximum of one hundred and seventy five (175) words may be written on the first (embossed) page of the stamp paper and the copying fee of first page shall be one rupee. A maximum of Two hundred and forty (240) words may be written on the reverse side of the stamp paper and the copying fee to be charged for the reverse side shall be one rupee when the number of words written does not exceed One hundred and seventy five (175) and two rupees when the number of words written exceeds One hundred and seventy five (175). When the reverse side of the stamp paper is used, adhesive court-fee stamps of that appropriate value shall be affixed at the top right hand corner of that side and spaces shall be left at the top left hand corner for the endorsement of the copyist.

(4) If the Secretary is of any doubt about the propriety of granting a copy of any such document, he shall place the application before the Chairman and act in accordance with orders of Chairman.

26. *Application for search.*—Every person requiring a search to be made among the records of the Appellate Tribunal for the purpose of inspecting a document or for obtaining copy thereof shall apply to the Secretary in Form G in the Appendix.

27. *Scale of search fees.*—When the document applied for belongs to a year previous to the current calendar year, a search fee, in court fee stamps, must be affixed to the application, according to the following scale, namely:—

(a) for the first document or entry applied for, or, if only one document or entry is applied for, then for that document or entry the fee payable shall be rupees three.

(b) for every document or entry other than the first included in the same application and connected with the same subject, the fee payable shall be rupee one.

(c) When the applicant does not know to which of two or more years a document or entry belongs, the fee for searching the records of every year other than the first shall be rupee one.

NOTE.—(1) Separate application need not be presented in respect of each document for which a search is required. Enclosures or annexures to letter, accounts or other documents form part of the documents to which they appertain and are not reckoned, for the purpose of search as separate documents.

(2) Only one search fee of rupees three need be paid for all the papers filed together and forming a single record.

*Illustration.*—If a person applies for all the depositions relating to one case, he need to pay a fee of rupees three only.

## CHAPTER VI

### Miscellaneous

28. The Appellate Tribunal shall, not later than the 10th day of every month, submit to the High Court of Madras a statement in Form H in the Appendix, showing the number of appeals adjourned by it during the previous month in which the question of law involved is directly and substantially the same as in an appeal previously decided by it and against which a revision petition in the High Court or an appeal in the Supreme Court against the order of the High Court thereon is pending.

29. Forms A to F with suitable modifications wherever necessary, shall be used for the purpose of the notice to be issued by the Appellate Tribunal.

30. *Service of notice to Government.*—Notices served on the State Representative will be deemed to be sufficient notice to Government.

31. *Service of notice in general.*—The notices required to be issued under the Act or the Rules or these Regulations shall be served in any one of the manner prescribed in rule 19 of the Tamil Nadu **Value Added Tax Rules, 2007**.

32. *Officers of the Tribunal.*—The powers or duties of the Secretary except such as may, from time to time, be expressly excepted by the Chairman, may be exercised by the Manager of the Office of the Appellate Tribunal.

33. *Delegation of powers by Chairman.*—The Chairman may, in writing, delegate his powers under these regulations to one of the other members during his absence on leave or otherwise.

SUNIL PALIWAL,  
Secretary to Government.

THE APPENDIX

FORM-A

[See regulation 7(3)]

BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL.

CHENNAI/MADURAI/COIMBATORE

N.Dis of 20

Appellant /Applicant

Versus

Respondent

To

The above named appellant/applicant.

You have filed an appeal/application for review against the order of the Appellate Deputy Commissioner / Joint Commissioner in his appeal/ A P No. dated..... It does not comply with the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Rules and Regulations made there under in the following respects.

- 2. You are hereby required to remedy the defects and to re-present the appeal on or before.....

Given under my hand and the seal of the Appellate Tribunal

(By Order)

Date:

(Seal)

Secretary

FORM-B

[See regulation 7(4)]

BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL

CHENNAI/MADURAI/COIMBATORE

Appeal / Application No. of 20

Appellant / Applicant

Versus

Respondent

To

The above named appellant / applicant.

Please take notice that the appeal / application filed by you against the order of the Appellate Deputy Commissioner Joint Commissioner.....in his appeal / A. P. No. ....dated.....has been placed before the Appellate Tribunal for orders regarding its admission, as it is defective as already intimated to you by notice dated ..... The Appellate Tribunal will hear the matter on..... If you want to be heard, you should be present at the time of the hearing in person or be represented by a legal practitioner appointed by you or by an authorized representative. If you fail to do so, the Appellate Tribunal will pass orders in your absence.

Given under my hand and the seal of the Appellate Tribunal.

(By Order)

Date:

(Seal)

Secretary

Copy to the State Representative



## FORM-C

[See Regulation 8 (1)]

BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL

CHENNAI / MADURAI / COIMBATORE

## NOTICE

Appeal / Application No..... of 20

Appellant / Applicant

*Versus*

To

Respondent.

The above named Appellant/Applicant

The appeal/application filed by you against the orders of the.....in his Appeal A.P.No. .... dated ..... stands posted for hearing on .....at 10.30 a.m. at the office of the Tribunal at Chennai/Madurai/Coimbatore.

Please take notice that if you do not appear on the above date or any other day to which the hearing may be adjourned either in person or by a legal practitioner appointed by you or by an authorized representative in support of your appeal/application, it will be dismissed for default.

Given under my hand and the seal of the Appellate Tribunal.

(By Order)

Date:

(Seal)

Secretary

NOTE.—(1) All accounts (day-book, ledgers, railway receipts, bills of lading, invoices, vouchers connected correspondence if any, statements, returns, agreements, contracts, etc.) maintained for the assessment year(s) to which the appeal/application for review relates should be produced at the time of hearing.

(2) If any person other than the appellant appears before the Appellate Tribunal, he should produce a duly stamped vakalatnama or an authorization in Form SS as the case may be, appended to the Rules.

## FORM-D

[(See regulation 8(1)]

BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL.

CHENNAI / MADURAI / COIMBATORE

Appeal / Application No. .... of 20

Appellant / Applicant

*Versus*

Respondent

To

The Addl. Commissioner / Deputy Commissioner / State Representative, Chennai/Madurai/Coimbatore.

The appeal / application filed by the appellant / applicant against the orders of the.....in his Appeal A.P No. ....dated.....stands posted for hearing on.....at 10.30 a.m. at the office of the Tribunal at Chennai/Madurai/Coimbatore.

Please take notice that if you do not appear on the above date or any other day to which the hearing may be adjourned it will be disposed of on merits *ex-parte*.

Given under my hand and the seal of the Appellate Tribunal.

(By Order)

Date:

(Seal)

Secretary

ENCLOSURE:—Copy of the appeal memorandum and the order appealed from.

## FORM-E

[(See regulation 8(1)]

BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL.  
CHENNAI / MADURAI / COIMBATORE

## NOTICE

Appeal / Application No. .... of 20

Appellant / Applicant

*Versus*

Respondent

To

The Addl. Commissioner / Deputy Commissioner / State Representative, Chennai/Madurai/Coimbatore.

The appeal / application filed by Joint Commissioner (CT).....against the orders of the.....in his Appeal A.P No. ....dated.....stands posted for hearing on.....at 10.30 a.m. at the office of the Tribunal at Chennai / Madurai/Coimbatore.

Please take notice that if you do not appear on the above date or any other day to which the hearing may be adjourned either in person or by an authorized officer in support of appeal/application, it will be dismissed for default.

Given under my hand and the seal of the Appellate Tribunal.

(By Order)

Date:

(Seal)

Secretary

NOTE.—All accounts (day-book, ledgers, railway receipts, bills of lading, invoices, vouchers connected correspondence if any, statements, returns, agreements, contracts, etc.) maintained for the assessment year(s) to which the appeal/application for review relates should be produced at the time of hearing.

## FORM-F

[(See regulation 8(1)]

BEFORE THE VALUE ADDED TAX APPELLATE TRIBUNAL.  
CHENNAI / MADURAI / COIMBATORE

## NOTICE

Appeal / Application No. .... of 20

Appellant / Applicant

*Versus*

Respondent

To

The above named respondent

The appeal / application filed by Joint Commissioner (CT).....against the orders of the..... in his Appeal A.P No. ....dated.....stands posted for hearing on.....at 10.30 a.m. at the office of the Tribunal at Chennai / Madurai / Coimbatore.

Please take notice that if you do not appear on the above date or any other day to which the hearing may be adjourned either in person or by an legal practitioner appointed by you or by an authorized representative, it will be disposed of, on merits *ex-parte*.

Given under my hand and the seal of the Appellate Tribunal.

(By Order)

Date:

(Seal)

Secretary

NOTE.—If any person other than the respondent appears before the Appellate Tribunal, he should produce a duly stamped vakalatnama or an authorization in Form SS as the case may be, appended to the Rules.

## FORM-G

(See regulation 26)

## FORM OF APPLICATION FOR SEARCH OF RECORDS

To

The Secretary,  
Value Added Tax Appellate Tribunal.  
Chennai / Madurai / Coimbatore

1. Name and address of applicant in full.
2. Description of record required as far as possible.
3. Purpose for which inspection or copy is required.

Date:

Signature of applicant.

## FORM-H

(See regulation 28)

Statement showing the number of appeals adjourned pending decision of the High Court, Madras or of the Supreme Court, on questions of law.

| Serial<br>Number | <i>Tax Revision Cases<br/>number on the file of<br/>the High Court</i>  | <i>Tribunal Appeal Numbers which<br/>have been adjourned pending<br/>decision in Tax Revision Cases<br/>of Supreme Court Appeals<br/>mentioned in Column (2)</i> | Remarks. |
|------------------|---|--|----------|
|                  | <div style="border-top: 1px solid black; border-bottom: 1px solid black; padding: 2px 0;"> <i>Appeals pending in the<br/>Supreme Court</i> </div> |  |          |
| (1)              | (2)   | (3)  | (4)      |

NOTE:—Figures for appeal pending in the High Court and in the Supreme Court should be given separately.

SUNIL PALIWAL,  
Secretary to Government.

## HOME DEPARTMENT

**Indian Police Service (Pay) Fourth Amendment Rules, 2011.**

[G.O. Ms. No. 14, Home (Police-1), 4th January 2012, மார்ச்சு 19, திருவள்ளூர் ஆண்டு-2042.]

No. SRO A5/2012.—G.S.R. 763(E).—In exercise of the powers conferred by sub-section (1) of Section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government after consultation with the Governments of the States concerned, hereby makes the following rules further to amend the Indian Police Service (Pay) Rules, 2007, namely:—

1. (1) These rules may be called the Indian Police Service (Pay) Fourth Amendment Rules, 2011.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Indian Police Service (Pay) Rules, 2007, in rule 11 after sub-rule (7), the following shall be inserted, namely:—

“Provided that for the purpose of calculating the number of posts other than cadre posts in the Director grade in HAG+scale (Rs.75,500-annual increment @ 3%-80,000), all cadre posts in this rank including that of Director General of Police (Head of Police Force) shall be taken into account:—

Provided further that no ex-cadre post of Director General of Police (Head of Police Force) in Apex scale of Rs. 80,000/- shall be created”.

RAMESHRAM MISHRA,  
*Principal Secretary to Government.*

HOME, PROHIBITION AND EXCISE DEPARTMENT

**Amendments to the Tamil Nadu Liquor Retail Vending (In Shops and Bars) Rules, 2003**

*[G.O. Ms. No. 1, Home Prohibition and Excise (VI), 3rd January 2012.]*

No. SRO A-6/2012.—In exercise of the powers conferred by Sections 17-C, 17-D and 21 read with Section 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Liquor Retail Vending (In Shops and Bars) Rules, 2003:—

AMENDMENTS

In the said Rules,—

(1) in rule 12, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The shops shall remain closed on Thiruvalluvar Day falling in January, Gandhi Jayanthi Day on the 2nd October, Mahavir Jayanthi Day, Birthday Eve of Nabigal Nayagam, Vadalur Ramalingar Ninaivu Nall, Independence day, Republic Day and May day and there shall be no sale of liquor in the shops on the aforesaid days.”

(2) in Form I, for Condition No. 8, the following condition shall be substituted, namely:—

“8. No sale of liquor shall be made under the licence on Gandhi Jayanthi Day viz., the 2nd October, Thiruvalluvar Day falling in January, Mahaveer Jayanthi Day, Birthday Eve of Nabigal Nayagam, Vadalur Ramalingar Ninaivu Naal, Independence day, Republic day and May day.”

RAMESHRAM MISHRA,  
*Principal Secretary to Government.*