



ABSTRACT

Tax - Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the sale of LPG for domestic use - Notification - Issued.

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COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms).No.7

Dated: 06.02.2013  
Thai 24,  
Thiruvalluvar Aandu, 2044  
Read:

G.O.(Ms)No.10, Commercial Taxes and Registration (B2)  
Department, dated 1.1.2007.

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ORDER:

The Notification appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 6<sup>th</sup> February, 2013.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

To

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(With a request to publish the Notification in the Tamil Nadu Government Gazette Extraordinary dated 6<sup>th</sup> February, 2013 and to send 100 copies to the Government and 500 copies to the Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners / All Deputy Commissioners of Commercial Taxes Department (Through the Commissioner of Commercial Taxes, Chennai -5.)

p.t.o.

**Copy to:-**

The Principal Secretary (II) to Hon'ble Chief Minister, Chennai – 9.  
The Chief Minister's Office, Chennai-9.  
The Special P.A. to Minister (Finance), Chennai – 9.  
The Special P.A. to Minister (Commercial Taxes and Registration),  
Chennai-9.  
The Principal Secretary to Government, Finance Department, Chennai-9.  
The Secretary to Government, Cooperation Food and Consumer Protection  
Department, Chennai – 9.  
The Finance Department, Chennai-9.  
The Law Department, Chennai – 9.  
The Assistant Director (PR), Information and Public Relations Department,  
Chennai – 9.  
The concerned Public Sector Oil companies.  
The Accountant General (Accounts and Entitlements),  
Chennai-18/(By Name)  
The Accountant General (Audit-I) / (Audit-II), Tamil Nadu, Lekha  
Pariksha Bhavan, 361, Anna Salai, Chennai-18.  
The Commercial Taxes and Registration (B2) Department, Chennai-9.  
(for paper placing).  
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu  
Government website [www.tn.gov.in](http://www.tn.gov.in))  
Stock File / Spare Copies.

/Forwarded by order/

SECTION OFFICER.

p.t.o.

**APPENDIX.**  
**NOTIFICATION.**

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/(a-12)/2007, published at page 10 of Part II-Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 1<sup>st</sup> January 2007, the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act by any distributor in Tamil Nadu on the sale of Liquefied Petroleum Gas for domestic use to the consumer in the State.

2. The exemption hereby made shall be deemed to have come into force on the 1<sup>st</sup> July 2011 subject to the following conditions: -

- (i) there shall be no refund of tax already collected from the final consumers on the sale of Liquefied Petroleum Gas for domestic use in the State and remitted to the Government between 1<sup>st</sup> July 2011 and 5<sup>th</sup> February 2013; and
- (ii) any tax already collected from the final consumers on the sale of Liquefied Petroleum Gas for domestic use in the State during the above said period and not yet remitted to the Government shall be remitted to the Government.

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

//True Copy//

SECTION OFFICER.