



# 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 THE TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 41, Commercial Taxes and Registration (B1), 2nd June 2014,  
Vaikasi 19, Jaya, Thiruvalluvar Aandu 2045.]

#### No. SRO A-11(b)/2014.

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 2nd June 2014.

#### AMENDMENTS.

In the said Rules, in Form-I, for Annexure-III, the following Annexure shall be substituted, namely:—

#### “ANNEXURE-III

#### Details for reversal of Input Tax Credit during the month .....

Sl. No.	Nature of transactions	Relevant Section/Rule	Commodity Code	Value (Rs.)	Rate of tax	TIN	Reversal of Input Tax Credit (Rs.)
			(1)	(2)	(3)	(4)	(5)
1	Goods used for civil structures	Sec. 2(11)					
2	Goods utilised for self use	Sec.19(7)(a)					
3	Purchase of automobiles and spare parts other than dealer in Automobiles	Sec.19(7)(b)					

Sl. No.	Nature of transactions	Relevant Section/Rule	Commodity Code	Value (Rs.)	Rate of tax	TIN	Reversal of Input Tax Credit (Rs.)
			(1)	(2)	(3)	(4)	(5)
4	Purchase of Airconditioners other than dealer in Airconditioners	Sec.19(7)(c)					
5	Goods given as gift. free sample	Sec.19(8)					
6	Goods lost on theft, loss, etc.	Sec.19(9)(i)					
7	Inputs destroyed in fire or lost	Sec.19(9)(ii)					
8	Inputs damaged in transit or destroyed before manufacture	Sec.19(9)(iii)					
9	Unavailed credit on Capital goods (time-barred)	Sec.19(3)(b)					
10	Consignment sales without 'F' form	Sec.19(4)(i) and (ii)					
11	Stock transfer without 'F' form	Sec.19(4)(i) and (ii)					
12	Purchases for production of Exempted goods (Finished)	Sec.19(5)(a)					
13	Inter-State sale with 'C' form	Sec.19(2)(v)					
14	Inter-State sale without 'C' form	Sec.19(5)(c)					
15	Purchase return	Sec. 14(i)					
16	Input Tax Credit availed for finished goods subsequently exempt	Sec.19(12)					
17	Others (specify)						
						<b>Total</b>	<b>”.</b>

S.K. PRABAKAR,  
Principal Secretary to Government.