



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY**

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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.30, Commercial Taxes and Registration (B1), 25th March 2014,  
Panguni-11, Vijaya, Thiruvalluvar Aandu 2045.]

#### **No. SRO A-9(c)/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 1st April 2014.

#### AMENDMENTS.

In the said Rules,—

1. The proviso to Clauses (a) and (b) to sub-rule (1) of rule 7 shall be omitted;
2. In rule 23, after the second proviso, the following proviso shall be added, namely:—

“Provided also that every registered dealer liable to Pay Tax under the Act, whose Taxable turnover in the preceding year exceeds two crores of rupees, shall pay the tax only by means of electronic payment through the website of the Commercial Taxes Department.”.

S.K. PRABAKAR,  
Principal Secretary to Government.