



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the sale of furnace oil for use in Gen-sets by the HT consumers for the period from 1.10.2012 to 31.5.2013 – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms).No.6

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

G.O.(Ms).No.155, Commercial Taxes and Registration (B2) department,
dated 8.12.2012.

ORDER:

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

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL
SECRETARY TO GOVERNMENT.

To

The Commissioner of Commercial Taxes, Chennai 5.

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

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette and to send 100 copies to the Government and 500 copies to the Commissioner of Commercial Taxes, Chennai-5)

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

p.t.o.

/2/

The Principal Secretary to Government, Energy Department, Chennai-9.
The Chairman-cum-Managing Director, TANGEDCO and Tamil Nadu
Electricity Board, Chennai-2.
The Chairman, TANTRANSOCO, Chennai-2.

Copy to:

The Principal Secretary-II to Hon'ble Chief Minister, Chennai – 9.
The Senior PA to Minister (Commercial Taxes and Registration), Chennai-9.
The P.S. to Secretary to Government, Commercial Taxes and
Registration Department, Chennai-9.
The Energy (B1) Department, Chennai-9
The Chief Electrical Inspector to Government, Chennai-32.
The Finance Department, Chennai-9.
The Law Department, Chennai-9.
The Industries Department, Chennai-9.
The Accountant General, (Accounts and Entitlements), Chennai-18 (By name)
The Accountant General (Audit)-I/II, Tamil Nadu, Lekha Pariksha Bhavan,
361, Anna Salai, Chennai-600 018.
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)
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/35(b-3)/2012, published at page 4 of Part II-Section 1 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 8th December 2012, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act by an oil company as defined in Explanation-III to the Second Schedule of the said Act to another oil company as defined in the said Explanation-III or tax payable by any oil company as defined in the said Explanation-III on the sale of furnace oil to HT consumers registered under the said Act for use in Gen-sets, subject to the following conditions, namely: -

- (i) The HT consumer shall produce Certificate-I every month as annexed to this Notification;
- (ii) Refund of VAT paid for the period from 1.10.2012 to the date of this notification shall be subject to verification of original sale bills and proof of payment of tax and production of Certificate-II, Certificate-III and Certificate-IV as annexed to this Notification.

2. The exemption hereby made shall be deemed to have come into force on the 1st October 2012 and shall remain in force upto and inclusive of the 31st May 2013.

ANNEXURE.
CERTIFICATE-I.

To

(Name and address of the selling dealer with Taxpayer Identification Number)

.....
.....

1. It is hereby certified that I / We (Name and address of the purchasing dealer) is / are a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 in the office of the Assistant Commissioner / Commercial Tax Officer, Assessment Circle, with TIN and filing returns in Form – I.

2. I / We also certify that I / We, being a HT consumer, involved in the manufacturing of (commodity), have purchased furnace oil from Tvl. (selling dealer with TIN) for the month of..... for use in Gen-sets installed at our industrial premises for manufacturing activity in this State and the same is also reported in the monthly returns filed by us.

STATEMENT.

<u>Sl. No.</u>	<u>Name and address of the seller with TIN</u>	<u>Invoice No./Date</u>	<u>Quantity</u>	<u>Value (in Rs.)</u>
(1)	(2)	(3)	(4)	(5)

(Signature)

Name and address of the
purchasing dealer.

Place:

Date:

p.t.o

CERTIFICATE-II.

(To be furnished by the selling dealer to the concerned assessing officer)

Certified that the following quantity of furnace oil was sold by us on which tax was collected and remitted to the Government during the period fromto

<u>Sl. No.</u>	<u>Name and address of the buyer with TIN</u>	<u>Invoice No./Date</u>	<u>Quantity</u>	<u>Value (in Rs.)</u>	<u>Tax collected (in Rs.)</u>	<u>Tax remitted (in Rs.)</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(Signature)

Name and address of the selling dealer with TIN :

Place:

Date:

CERTIFICATE-III.

(To be furnished by the purchasing dealer to the concerned assessing officer)

Certified that the following quantity of furnace oil was purchased by us on which tax was paid during the period from to

<u>Sl. No.</u>	<u>Name and address of the seller with TIN</u>	<u>Invoice No./Date</u>	<u>Quantity</u>	<u>Value (in Rs.)</u>	<u>Tax paid (in Rs.)</u>
(1)	(2)	(3)	(4)	(5)	(6)

(Signature)

Name and address of the Purchasing dealer with TIN:

Place:

Date:

p.t.o.

CERTIFICATE-IV.
(To be filled up by the concerned dealer and submitted to the concerned assessing officer)

I / We certify that I / We have received the VAT paid amounting to Rupees in respect of tax paid on the purchases of furnace oil for the period from 1.10.2012 to the date of issue of this Notification from our suppliers in credit note no. dated and I / We also declare that we have not adjusted any input tax credit on the VAT amount refunded to us and we declare that if any discrepancies are found in future regarding the claim made by us in the certificates prescribed, we will repay the entire amount refunded to us with interest as provided under the Tamil Nadu Value Added Tax Act, 2006 from the date of credit received on the purchase of furnace oil for the said period.

(Signature)

Name and address of the dealer with TIN.

Place:

Date:

SUNIL PALIWAL
SECRETARY TO GOVERNMENT.

//True Copy//

SECTION OFFICER.