



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 - Reduction in rate of tax on Aviation Turbine Fuel - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.(Ms) No.105

Dated: 14.08.2018
Aadi 29,
Thiruvalluvar Aandu, 2049

Read:

Remarks of the Additional Chief Secretary/Commissioner of Commercial Taxes dated 6.7.2018 and 31.7.2018.

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 14th August, 2018.

(BY ORDER OF THE GOVERNOR)

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

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The Additional Chief Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

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

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 14th August, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

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

Copy to:

The Chief Minister's Office, Chennai - 9.

The Senior P.A. to Minister (Commercial Taxes), Chennai -9.

The Senior P.A. to Minister (Transport), Chennai - 9.

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 Additional Chief Secretary to Government, Finance Department,
Chennai - 9.
The Additional Chief Secretary to Government, Transport Department,
Chennai - 9.
The Secretary, Law Department, Chennai - 9.
The Commercial Taxes and Registration (B2) Department,
Chennai-9 (for paper placing).
NIC, Chennai-9 (to publish the G.O. on www.tn.gov.in).
SF/SC.

//Forwarded/ By Order//

d. dindi
14/8/2018

SECTION OFFICER

ANNEXURE.

NOTIFICATION-I.

In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel including jet fuel to aircrafts of Scheduled Airlines departing from airports other than metropolitan airports from 29 percent to 1 percent, subject to the following conditions, namely:-

- (i) There shall be a passenger traffic of not more than 50 lakh passengers per annum in the said airports in the previous financial year;
- (ii) The sale shall be to domestic flights of Scheduled Airlines arriving at such airports after 23.00 hours and departing before 7.00 hours with parking at the said airports for at least 3 hours.

Explanation.- "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

3. The reduction hereby made shall come into force on the midnight of 15th August/16th August, 2018 and shall remain in force upto the midnight of 14th August/15th August, 2019.

APPENDIX.
DECLARATION FORM.

(To be furnished every month)

1. Certified that the Aviation Turbine Fuel purchased vide your invoice number dated for Rs..... is for use in our domestic flight number of (Airline name) bound for (name of the destination airport) expected to depart on at hours and is intended for domestic use and is a Scheduled Airline flight.

2. Certified that the said Scheduled domestic aircraft was stationed for 3 hours in the departing airport.

Place: Full Name and Address of the Scheduled Domestic Airlines:

Date: Signature and Designation of the Authorised Officer:

Seal of the Authorised Officer:

NOTIFICATION-II.

In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel to aircrafts of Scheduled Airlines with a maximum take-off mass of less than forty thousand kilograms specified in Entry 5(ii) of the Second Schedule of the said Act departing from airports other than metropolitan airports from 5 percent to 1 percent, subject to the following conditions, namely:-

- (i) There shall be a passenger traffic of not more than 50 lakh passengers per annum in the said airports in the previous financial year;
- (ii) The sale shall be to domestic flights of Scheduled Airlines arriving at such airports after 23.00 hours and departing before 7.00 hours with parking at the said airports for at least 3 hours.

Explanation: "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

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2. Certified that the said Scheduled domestic aircraft was stationed for 3 hours in the departing airport.

Place: Full Name and Address of the Scheduled Domestic Airlines:

Date: Signature and Designation of the Authorised Officer:

Seal of the Authorised Officer:

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

//True Copy//

S. Sridhar
14/8/2018
SECTION OFFICER