



**ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – Inclusion of certain 'oil companies' under Explanation III to the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006 - Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O. (Ms) No.115

Dated:21.7.2020

Aadi 6

Thiruvalluvar Aandu 2051

Read:

The Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)

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**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 21<sup>st</sup> July, 2020.

**(BY ORDER OF THE GOVERNOR)**

**Dr. BEELA RAJESH  
SECRETARY TO GOVERNMENT**

To

The Principal Secretary/Commissioner of Commercial Taxes,  
Chepauk, 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, dated the 21<sup>st</sup> July, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

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

**//Forwarded/By Order//**

*d. dindi*  
21/7/2020

**SECTION OFFICER**

**Copy to:**

- The Chief Minister's Office, Chennai - 9.
  - The Senior P.A. to Minister (Commercial Taxes), 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 Secretary, Law Department, Chennai - 9.
  - ✓ The Commercial Taxes and Registration (B2) Department,  
Chennai-9 (for paper placing).
- SF/SC.

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**THE ANNEXURE.****NOTIFICATION.**

Under Explanation III to the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following as "oil companies" for the purpose of Explanation II to the said Second Schedule, namely:-

- "1. Oil and Natural Gas Corporation Limited;
2. Reliance Industries Limited;
3. Nayara Energy Limited;
4. Shell MRPL Aviation Fuels and Services Limited."

**Dr. BEELA RAJESH**  
**SECRETARY TO GOVERNMENT**

//True copy//

*S. Srinivas*  
*21/07/2020*  
**SECTION OFFICER**