



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Reduction in rate of tax on sale of Aviation Turbine Fuel to domestic freighter aircrafts - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O. (Ms) No.175

Dated:4.11.2019

Aippasi-18

Thiruvalluvar Aandu, 2050

Read:

Remarks of the Additional Chief Secretary/Commissioner of Commercial Taxes under single file, dated 11.10.2019.

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 4th November, 2019.

(BY ORDER OF THE GOVERNOR)

**Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

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

The Oil Companies concerned (Through the Additional Chief Secretary/Commissioner of Commercial Taxes, 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 4th November, 2019 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).

/2/

Copy to:

The Chief Minister's Office, Chennai-9.

The Senior P.A. to Deputy Chief Minister, 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 Principal Secretary to Government, Finance Department,
Chennai-9.

The Principal 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//

S. dindi
4/11/2019

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 domestic freighter aircrafts departing from airports other than metropolitan airports from 29 percent to 1 percent, subject to the condition that the said aircrafts arrive at such airports after 23.00 hours and depart 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 4th November/5th November, 2019 and shall remain in force upto the midnight of 3rd May/4th May, 2020.

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 freighter aircraft flight number of (Airline name) bound for (name of the destination airport) expected to depart on at hours and is intended for domestic use.

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

Place: Full Name and Address of the 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 domestic freighter aircrafts 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 condition that the said aircrafts arrive at such airports after 23.00 hours and depart 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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Place: Full Name and Address of the 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
4/11/2019
SECTION OFFICER