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ABSTRACT

Rules – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to rule 16-A -
– Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.18

Dated:30.01.2024
Sobakiruthu, Thai 16
Thiruvalluvar Aandu 2055
Read:

From the Commissioner of Commercial Taxes Letter No.LEG-03001/67/2023-
V and A-II-CCT-CTD, dated 26.12.2023.

ORDER:

The Notification appended to this order will be published in an
Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30th
January, 2024.

(By order of the Governor)

B.JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

To

The 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 30th January, 2024 and to send 100
copies to Government and 500 copies to the Commissioner of Commercial
Taxes, Chennai-5.)

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

Copy to:

The Law Department, Chennai-9.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for
paper placing)

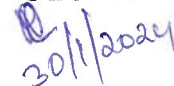
NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/By order//

 30/01/2024

SECTION OFFICER

 30/1/2024

APPENDIX.
NOTIFICATION.

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 amendment to the Tamil Nadu Value Added Tax Rules, 2007:-


AMENDMENT.

In the said Rules, in rule 16-A, in sub-rule (1), after the proviso, the following proviso shall be added, namely:-

"Provided further that the audit report for the financial year 2022-2023 by a registered dealer having his principal place of business or additional place of business in the cyclone affected districts of Chennai, Tiruvallur, Chengalpattu and Kancheepuram and the flood affected districts of Tirunelveli, Thoothukudi, Kanniyakumari, Tenkasi, Ramanathapuram and Virudhunagar, shall be deemed to have been furnished within the time limit, if such report is furnished on or before the 31st January 2024."

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//


SECTION OFFICER
30/1/2024