



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on purchase of goods by Central Police Canteen network in Tamil Nadu as well as subsequent sale to both serving and retired Central police forces and State police personnel and to State police canteen which are to be established in the State for serving and retired Tamil Nadu State police personnel – Notifications – Issued.

Commercial Taxes and Registration (B2) Department

G.O.Ms.No.38

Dated 28.02.2011

Maasi 16,

Thiruvalluvar Aandu, 2041

Read:

1. The note of Commissioner of Commercial Taxes, dated 12.5.2010
2. G.O.Ms.No.125, Home (Police.XIII) Department, dated 21.2.2011.

ORDER:

In the G.O. second read above orders have been issued for grant of exemption from payment of Value Added Tax to the purchase of goods by Central police canteen network in the State as well as on subsequent sale to both serving and retired Central police forces and State police personnel. It has also been ordered in the said G.O. for grant of exemption from payment of Value Added Tax to any State police canteen on the line of Central police canteen network which may be established in the State in due course for sale to serving and retired Tamil Nadu State police personnel.

2. In pursuance of the orders issued in the above said G.O., the Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated 1st March, 2011.

(BY ORDER OF THE GOVERNOR)

MD. NASIMUDDIN
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 Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette, dated 1.3.2011 and to send 100 copies to the Government and 500 copies to the Commissioner of Commercial Taxes, Chennai-5.)

.D.T.O.

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

The Principal Secretary to Government, Home, Prohibition and Excise
Department, Chennai-2.

The Director General of Police, Chennai-4

Copy to:-

The Secretary (M.D) to Hon'ble Chief Minister, Chennai – 2.

The Secretary (S.R) to Hon'ble Chief Minister, Chennai – 2.

The Chief Minister's office, Chennai - 2.

The Deputy Secretary to Minister (Finance), Chennai – 2.

The Senior PA to Minister (Commercial Taxes), Chennai – 2.

The Secretary to Government of India, Ministry of Home Affairs, New Delhi.

The Additional Director General of Police-cum-Chairperson, Central Police
Canteen, Ministry of Home Affairs, Government of India, New Delhi.

The Group Commandant, CISR Group HR, Chennai – 4.

The CTC-II CRPF, Sanjeev Hills, PO-Thoppampatti, Coimbatore-17,

The Group Commandant, Central Reserve Police Force, Avadi, Chennai – 65.

The Central Industrial Security Force Unit, NDRF Bn.PO., Suraksha Campus,
Arakkonam, Vellore – 152

The Public (S.C.) Department, Chennai – 2.

The P.S to Secretary to Government, Commercial Taxes and
Registration Department, Chennai-9.

The Home, Prohibition and Excise (Police -XIII) Department, Chennai-2

The Finance Department, Chennai – 9.

The Law Department, Chennai – 9.

The Director of Information and Public Relations 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 taking
further action regarding paper placing on the Table of the House).

NIC, Chennai – 9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in)

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// Forwarded: by order //

B. Smith
28/2/17
SECTION OFFICER.

p.t.o.

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**ANNEXURE,
NOTIFICATION - I.**

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under the said Act by any dealer on the sale of any goods (other than petrol, diesel, cement, liquor and alcoholic beverages) to the Central police canteen centres at (i) Central Training College -II Central Reserve Police Force, Sanjeev Hills, PO-Thoppampatti, Coimbatore-17, (ii) Group Commandant, Central Reserve Police Force, Avadi, Chennai - 65, (iii) Central Industrial Security Force Unit, National Disaster Response Force, Bn.PO., Suraksha Campus, Arakkonam, Vellore - 152, subject to the following conditions, namely:-

- (a) That the dealer obtains and produces before the Assessing Authority a Certificate duly filled and signed by the purchaser in the Form appended below; and
- (b) That the Central police canteen files the annual return before the Assessing Authority as required under sub-rule (7) of rule 7 of the Tamil Nadu Value Added Tax Rules, 2007.

2. This notification shall come into force on the 1st March, 2011.

**APPENDIX.
CERTIFICATE.**

(Name and address of the selling dealer)

TIN No.

It is hereby certified that the goods listed below are purchased by the Central police canteen:-

| <u>Serial No.</u> | <u>Invoice No./ Date</u> | <u>Description of goods</u> | <u>Quantity</u> | <u>Value (Rs.)</u> |
|-------------------|--------------------------|-----------------------------|-----------------|--------------------|
| (1) | (2) | (3) | (4) | (5) |
| | | | | |
| | | Total | | |

(RupeesOnly)

(Signature)

Place:
Date:

Name :
Status :
Seal of Office :

NOTIFICATION - II.

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of the tax payable under the said Act by the Central Police Canteen centres at (i) Central Training College-II Central Reserve Police Force, Sanjeev Hills, PO-Thoppampatti, Coimbatore-17, (ii) Group Commandant Central Reserve Police Force, Avadi, Chennai - 65, (iii) Central Industrial Security Force Unit, National Disaster Response Force, Bn.PO., Suraksha Campus, Arakkonam, Vellore - 152, subject to the condition that the sales are effected only to both the serving and retired personnel of Central police forces and the State police in Tamil Nadu.

2. This notification shall come into force on the 1st March, 2011.

NOTIFICATION - III.

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of tax payable under the said Act by any dealer on the sale of any goods (other than petrol, diesel, cement, liquor and alcoholic beverages) to the State police canteen to be established in the State for serving and retired Tamil Nadu State police personnel on the lines of Central police canteen network, subject to the following conditions, namely:-

- a) That the dealer obtains and produces before the Assessing Authority a Certificate duly filled and signed by the purchaser in the Form appended below; and
- b) That the State police canteen files the annual return before the Assessing Authority as required under sub-rule (7) of rule 7 of the Tamil Nadu Value Added Tax Rules, 2007.

2. This notification shall come into force on the 1st March, 2011.

APPENDIX.
CERTIFICATE.

(Name and address of the selling dealer)

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|-------------------|--------------------------|-----------------------------|-----------------|--------------------|
| (1) | (2) | (3) | (4) | (5) |
| Total | | | | |

(RupeesOnly)

Place:

Date:

Name :

Status :

Seal of Office :

(Signature)

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NOTIFICATION - IV.

In exercise of the powers conferred by sub-section (1) 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 an exemption in respect of the tax payable under the said Act by the State Police Canteen to be established in the State for serving and retired Tamil Nadu State police personnel on the lines of Central police canteen network, subject to the condition that the sales are effected only to both the serving and retired State police personnel in Tamil Nadu.

2. This notification shall come into force on the 1st March, 2011.

MD. NASIMUDDIN
SECRETARY TO GOVERNMENT

//True Copy//

B. Anitha
28/2/2011
SECTION OFFICER.