

ABSTRACT

Tax-Tamil Nadu General Sales Tax Act, 1959 – Tsunami Relief Work - Exemption from payment of sales tax on the purchase of Catamaran, New FRP Catamaran, New Wooden/FRP Vallam, Goods including timber intended for repairing damaged mechanized Boat and New Mechanized Boat including Fibreglass boats fitted with OBM - Notification - Issued.

COMMERCIAL TAXES (B2) DEPARTMENT

G.O.Ms.No.38
Dated: 1.4.2005

Read:

1. From the District Collector, Kanyakumari Letter No.G4 / 53698 / 2004 dated 18.1.2005
2. From the Commissioner of Commercial Taxes Letter No.A.C.V / 3962 / 2005 dated 20.1..2005

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 1st April, 2005.

(BY ORDER OF THE GOVERNOR)

**S. RAJARETHINAM,
SECRETARY TO GOVERNMENT.**

To

The Works Manager, Government Central Press, Chennai-79.
(with a request to publish the Notification in the Tamil Nadu Government Gazette Extraordinary dated 1st April, 2005 and send 100 copies to the Government and 1000 copies to the Commissioner of commercial Taxes, Chennai-5.)
The Commissioner of Commercial Taxes, Chepauk, Chennai-5.
The Special Commissioner and Commissioner of Revenue Administration, Chennai-5/ Officer on Special Duty, Disaster Management , Chepauk, Chennai-5
The District Collector, Chennai, Thiruvallur, Kancheepuram, Villupuram, Cuddalore, Nagapattinam, Thiruvarur, Thanjavur, Pudukkottai, Ramanathapuram, Thoothukudi, Tirunelveli, and Kanyakumari
The Director of Fisheries, Chennai
All Joint Commissioners / All Deputy Commissioners of Commercial Taxes Department (Through the Commissioner of Commercial Taxes, Chennai-5.)
The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.
The Chairman, Tamil Nadu Taxation Special Tribunal, Singaravelar Maligai, Collectorate, Chennai-1

The Second Member, Main Bench, Tamil Nadu Sales Tax Appellate Tribunal,
High Court Buildings, Chennai-104.
The Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench) Chennai-104/ Madurai and Coimbatore.
The Chief Minister's Office, Chennai-9.
Chief Minister's Secretariat, Chennai-9

Copy to:-

The Special P.A to Minister (Education & Commercial Taxes), Chennai-9
The Special P.A to Minister (Revenue), Chennai-9
The Special P.A To Minister (Fisheries), Chennai-9
The Public (SC) Department, Chennai-9
The Finance Department, Chennai-9
The Law Department, Chennai-9
The Revenue (NC.III) Department, Chennai-9
The Animal Husbandry and Fisheries Department, Chennai-9
The Information and Tourism Department, Chennai-9.
The Legislative Assembly, Secretariat, Chennai-9.
The Registrar, High Court, Chennai-104.
The Accountant General,(Accounts and Entitlements)Chennai-18
The Accountant General,(Accounts and Entitlements), 18(Byname)
The Accountant General (Audit-I), Tamil Nadu, Lekha Pariksha Bhavan, 361,
Anna Salai, Chennai-18
The Accountant General (Audit-II), Tamil Nadu, Lekha Pariksha Bhavan, 361,
Anna Salai, Chennai-18
The Comptroller and Auditor-General of India, New Delhi-110 001.
The Secretary to Government of India, Ministry of Finance, Department of
Revenue, New Delhi-110 001.
The Director General of Supplies and Disposals, New Delhi-110 001.
The Commercial Taxes (B2) Department, Chennai-9 (for taking further action
regarding paper placing on the Table of the House).
Commercial Taxes (O.P) Department, Chennai-9.
SF/SCs.

/ Forwarded: By order /

SECTION OFFICER.

ANNEXURE.

NOTIFICATION .

In exercise of the powers conferred by sub-section (1) of Section 17 of Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act No.1 of 1959), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable by any dealer under the said Act, on the items specified below, to rehabilitate the Tsunami affected persons in the districts identified in G.O.Ms. No.581, Revenue (NC.III) Department, dated 31.12.2004, subject to filing of declarations by the dealer duly certified by the officials authorised by the District Collector concerned or the Director of Fisheries, Chennai in the Forms appended to this notification:-

(1) New Wooden Catamaran

- (2) New FRP Catamaran
- (3) New Wooden/FRP Vallam
- (4) Goods intended for repairing damaged mechanized Boat.
- (5) New Mechanized Boat including fibreglass boats fitted with OBM.
- (6) Goods including timber intended for repair and rebuilding of Catamaran.

2. This Notification shall be in force for a period of one year with effect on and from the 1st April, 2005.

APPENDIX.

DECLARATION

To
The Assessing Officer.

TNGST NO:
CST NO:

It is hereby declared that the goods listed below are sold by me/us to Thiru.....a Tsunami affected victim in the Revenue District of in accordance with G.O. Ms. No. 581, Revenue [NC.III], Department, dated: 31.12.2004 and G.O. Ms. No.48, Revenue [NC-III] Department, dated: 29-01-2005.

(Copies of the Invoices to be enclosed).

Name and Address of the Tsunami Victim	Invoice No./Date	Description of Goods	Quantity	Value (in Rs.)	Signature of the Tsunami Victim
(1)	(2)	(3)	(4)	(5)	(6)
			Total		

Name and Full Address
of the Selling Dealer.

Signature of the selling dealer: with Status.

Seal:
Place:
Date:

Name in Block Letters

CERTIFICATE

This is to certify that the goods mentioned in the declaration sold by Tvl..... are really intended to rehabilitate the Tsunami victim specified in the said declaration.

Place:
authorised by the

Signature of the Officer

Fisheries.

District Collector/ Director of

Date:

Name in Block Letters:

Designation with Office Seal:

NOTE: The above declaration may be furnished for individual victims or for all victims in a single declaration, District-wise.

**S. RAJARETHINAM,
SECRETARY TO GOVERNMENT.**

/ True copy/

SECTION OFFICER.