



TAMIL NADU GOVERNMENT GAZETTE

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Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 91, Commercial Taxes and Registration (B1), 2nd July 2012, Aani 18, Thiruvalluvar Aandu-2043.]

No. SRO A- 18(d-1)/2012.

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 amendments to the Tamil Nadu Value Added Tax Rules, 2007:—

2.The amendments hereby made shall come into force on the 2nd July, 2012.

AMENDMENTS

In the said Rules,—

1. (1) in rule 3, in clause (b),— for the expression “**Appellate Assistant Commissioner or Appellate Deputy Commissioner**” occurring in two places, the expression “**Appellate Deputy Commissioner or Appellate Joint Commissioner**” shall be substituted;

(2) in rule 9, in sub-rule (1), for the expression “**Deputy Commissioner**”, the expression “**Joint Commissioner**” shall be substituted;

(3) in rule 13,-

(a) in sub-rule (1), for the expression “**Joint Commissioner**”, the expression “**Additional Commissioner**” shall be substituted;

(b) in sub-rule (2), for the expression “**Deputy Commissioner of the Commercial Taxes**”, the expression “**Joint Commissioner of the Commercial Taxes**” shall be substituted;

(4) in rule 14,—

(a) in sub-rule (4), for the expression **“the Appellate Assistant Commissioner or the Appellate Deputy Commissioner”** occurring in two places, the expression **“the Appellate Deputy Commissioner or the Appellate Joint Commissioner”** shall be substituted;

(b) in sub-rule (6), for the expression **“ the Appellate Assistant Commissioner or the Appellate Deputy Commissioner”**, the expression **“the Appellate Deputy Commissioner or the Appellate Joint Commissioner”** shall be substituted;

(c) in sub-rule (8), for the expression **“the Deputy Commissioner or the Joint Commissioner”** occurring in three places, the expression **“the Joint Commissioner or the Additional Commissioner”** shall be substituted;

(d) in sub-rule (9), for the expression **“the Appellate Assistant Commissioner or the Appellate Deputy Commissioner or the Deputy Commissioner or the Joint Commissioner of Commercial Taxes”**, the expression **“the Appellate Deputy Commissioner or the Appellate Joint Commissioner or the Joint Commissioner or the Additional Commissioner of Commercial Taxes”** shall be substituted;

(e) in sub-rule (10), in clause (a), for the expressions **“Deputy Commissioner”**, **“Appellate Assistant Commissioner”** and **“Appellate Deputy Commissioner”**, the expressions **“Joint Commissioner”**, **“Appellate Deputy Commissioner”** and **“Appellate Joint Commissioner”** shall respectively be substituted;

(f) in sub-rule (11), in clause (a), for the expression **“Deputy Commissioner”**, the expression **“Joint Commissioner”** shall be substituted;

(g) in sub-rule (13), in clause (b), for the expression **“Joint Commissioner”**, the expression **“Additional Commissioner”** shall be substituted;

(h) in sub-rule (19), for the expressions **“Deputy Commissioner”** and **“Joint Commissioner”**, the expressions **“Joint Commissioner”** and **“Additional Commissioner”** shall respectively be substituted;

(5) in rule 15,—

(a) in sub-rule (1), for the expression **“an Assistant Commercial Tax Officer”**, the expression **“the Deputy Commercial Tax Officer”** shall be substituted;

(b) in sub-rule (8),—

(i) in clause (a), for the expression **“Territorial Assistant Commissioner”**, the expression **“Territorial Deputy Commissioner”** shall be substituted;

(ii) in clause (b), for the expression **“Deputy Commercial Tax Officer”** occurring in two places, the expression **“Commercial Tax Officer”** shall be substituted;

(iii) in clause (c), for the expressions **“Assistant Commissioner of Commercial Taxes (Enforcement)”**, and **“Deputy Commissioner”**, the expressions **“Deputy Commissioner of Commercial Taxes (Enforcement)”** and **“Joint Commissioner”** shall respectively be substituted;

(c) in sub-rule (16), for the expression **“Territorial Assistant Commissioner”**, the expression **“Territorial Deputy Commissioner”** shall be substituted;

(d) in sub-rule (17), in clause (a), for the expression **“Territorial Assistant Commissioner”**, the expression **“Territorial Deputy Commissioner”** shall be substituted;

(e) in sub-rule (18), in clause (b), for the expression **“Territorial Assistant Commissioner”** occurring in two places, the expression **“Territorial Deputy Commissioner”** shall be substituted.

(f) in sub-rule (21), for the expression **“Deputy Commissioner”**, the expression **“Joint Commissioner”** shall be substituted;

(6) in rule 17, in sub-rule (2),—

(a) in clause (e),—

(i) in sub-clause (i), for the expression **“Deputy Commissioner”** occurring in two places, the expression **“Joint Commissioner”** shall be substituted;

(ii) in sub-clause (ii), for the expression “**Deputy Commissioner**”, the expression “**Joint Commissioner**” shall be substituted;

(b) in clause (f),—

(i) in sub-clause (i), for the expression “**Deputy Commissioner of Commercial Taxes**” occurring in two places, the expression “**Joint Commissioner of Commercial Taxes**” shall be substituted;

(ii) in sub-clause (ii), for the expression “**Deputy Commissioner of Commercial Taxes**”, the expression “**Joint Commissioner of Commercial Taxes**” shall be substituted;

(7) in rule 20, for the expression “**Assistant Commercial Tax Officer, Deputy Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of the Commercial Taxes Department**”, the expression “**Deputy Commercial Tax Officer, Commercial Tax Officer, Assistant Commissioner and Deputy Commissioner of the Commercial Taxes Department**” shall be substituted;

(8) in rule 21, for the expression “**an Assistant Commercial Tax Officer**”, the expression “**the Deputy Commercial Tax Officer**” shall be substituted;

2. (1) in Form-E, for the expression “**The Registering / Assessing Authority / Deputy / Commercial Tax Officer**”, the expression “**The Registering /Assessing Authority / Commercial Tax Officer / Assistant Commissioner**” shall be substituted;

(2) in Form-G,-

(a) for the expression “**BEFORE THE APPELLATE ASSISTANT COMMISSIONER/APPELLATE DEPUTY COMMISSIONER / DEPUTY COMMISSIONER/JOINT COMMISSIONER**”, the expression “**BEFORE THE APPELLATE DEPUTY COMMISSIONER/APPELLATE JOINT COMMISSIONER/ JOINT COMMISSIONER/ ADDITIONAL COMMISSIONER**” shall be substituted;

(b) for the expression “**Appellate Assistant Commissioner /Appellate Deputy Commissioner / Deputy Commissioner / Joint Commissioner**” occurring in two places, the expression “**Appellate Deputy Commissioner / Appellate Joint Commissioner / Joint Commissioner / Additional Commissioner**” shall be substituted;

(3) in Form-U, for the expression “**Commercial Tax Officer/Deputy Commercial Tax Officer/Assistant Commercial Tax Officer**”, the expression “**Assistant Commissioner/ Commercial Tax Officer/ Deputy Commercial Tax Officer**” shall be substituted;

(4) in Form-X, for the expressions “**Appellate Assistant Commissioner of Commercial Taxes**” and “**Appellate Deputy Commissioner of Commercial Taxes**”, the expressions “**Appellate Deputy Commissioner of Commercial Taxes**” and “**Appellate Joint Commissioner of Commercial Taxes**” shall respectively be substituted;

(5) in Form-Y, for the expression “**The Joint/Deputy Commissioner of Commercial Taxes**”, the expression “**The Additional/Joint Commissioner of Commercial Taxes**” shall be substituted;

(6) in Form-Z, for the expressions “**Appellate Assistant Commissioner**”, “**Appellate Deputy Commissioner**” and “**Deputy Commissioner**” wherever they occur, the expressions “**Appellate Deputy Commissioner**”, “**Appellate Joint Commissioner**” and “**Joint Commissioner**” shall respectively be substituted;

(7) in Form-AA, for the expressions “**Appellate Assistant Commissioner**”, “**Appellate Deputy Commissioner**” and “**Deputy Commissioner**” occurring in two places, the expressions “**Appellate Deputy Commissioner**”, “**Appellate Joint Commissioner**” and “**Joint Commissioner**” shall respectively be substituted;

(8) in Form-CC, for the expression “**Appellate Assistant/Deputy Commissioner**” occurring in two places, the expression “**Appellate Deputy/Joint Commissioner**” shall be substituted;

(9) in Form-DD, for the expression “**Joint Commissioner**” wherever it occurs, the expression “**Additional Commissioner**” shall be substituted;

(10) in Form-HH,-

(a) for the expression “**BEFORE THE APPELLATE ASSISTANT COMMISSIONER/ APPELLATE DEPUTY COMMISSIONER/ DEPUTY COMMISSIONER**”, the expression “**BEFORE THE APPELLATE DEPUTY COMMISSIONER/ APPELLATE JOINT COMMISSIONER/ JOINT COMMISSIONER**” shall be substituted;

(b) for the expression “**Appellate Assistant Commissioner/ Appellate Deputy Commissioner/Deputy Commissioner**” occurring in two places, the expression “**Appellate Deputy Commissioner/Appellate Joint Commissioner/ Joint Commissioner**” shall be substituted;

(c) for the expression “**an Assistant Commercial Tax Officer**”, the expression “**the Deputy Commercial Tax Officer**” shall be substituted;

(11) in **Form-SS**, for the expression “**Deputy Commissioner**”, the expression “**Joint Commissioner**” shall be substituted;

(12) in **Form-TT**, for the expression “**Deputy Commissioner**”, the expression “**Joint Commissioner**” shall be substituted;

(13) in **Form-UU**, for the expression “**Deputy Commissioner**”, the expression “**Joint Commissioner**” shall be substituted.

[G.O. Ms. No. 92, Commercial Taxes and Registration (B1), 2nd July 2012, Aani 18, Thiruvalluvar Aandu-2043.]

No. SRO A 18(d-2)/2012.

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:—

2.The amendments hereby made shall come into force on the 2nd July, 2012.

AMENDMENT

In the said Rules, in rule 9, in sub-rule (2), for the expression “**clause (b)**”, the expression “**clause (c)**” shall be substituted.

SUNIL PALIWAL
Secretary to Government.