



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Aadi 27, Vijaya, Thiruvalluvar Aandu-2044

Part III—Section 1(a)

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

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 111, Commercial Taxes and Registration (B1), 12th August 2013,
Aadi 27, Vijaya, Thiruvalluvar Aandu-2044.]

No. SRO A-22(a)/2013.

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 amendment hereby made shall come into force on the 12th August, 2013.

AMENDMENT

In the said Rules, for Form-S, the following form shall be substituted, namely:—

“Original

Duplicate

Triplicate

FORM-S

[See rule 9(2)]

NO LIABILITY CERTIFICATE IN RESPECT OF WORKS CONTRACTOR

TIN / Assessment year

*Register Serial
Number / Year*

1. Name of the dealer :
2. Address of the dealer :
3. Status :

4. Authority by whom works contract was assigned to the dealer with name, designation, address and TIN, if any, with contact phone number and email id :
5. Details of works contract (Copy of works contract order / agreement to be enclosed) :
 - (a) No. and date of contract :
 - (b) Description of contract :
 - (c) Duration of works contract (Date of commencement and date fixed for completion of works contract) :
 - (d) Address of work site :
 - (e) Value of contract : Rs.
6. Date of filing of application by the dealer for the issuance of no liability certificate along with Bill No. and date (If the claim amount is full/part, it should be specifically stated) :
7. Details of previous Form-S certificates issued, if any, for the same contract (Copy to be enclosed) :
 - (a) Reference No. and date of issue :
 - (b) Value of Form-S certificate :

CERTIFICATE

1. Certified that I have examined the copy of agreement, work order and work schedule with reference to the purchase bills and returns filed by the dealer.
2. Certified that the dealer is filing monthly returns as per Section 21 of the Tamil Nadu Value Added Tax Act, 2006 till the date of filing of the application for this certificate.
3. Certified that*
 - (a) the dealer has no liability to pay tax, as goods involved in the transfer of property in the execution of works contract are exempted under the Fourth Schedule of the Tamil Nadu Value Added Tax Act, 2006/exempted by way of Notification *vide*.
 - (b) the dealer has no liability to pay tax, as goods involved in the transfer of property in the execution of works contract by the contractor is exempted by way of Notification *vide*
 - (c) the dealer has already paid the tax due on the works contract under Section 5 of the Tamil Nadu Value Added Tax Act, 2006.
4. This certificate is valid till the end of the current financial year.

Seal:

*Signature of the Assessing Officer
Name and Designation.*

Note: Original and duplicate to be issued to the dealer applying for the certificate. Triplicate to be retained by the authority issuing the certificate. The dealer shall furnish the original to the person concerned and retain the duplicate.

Please strike out whichever is not applicable.

SUNIL PALIWAL,
Secretary to Government.