COMMERCIAL TAXES AND REGISTRATION DEPARTMENT


[GO. Ms. No. 125, Commercial Taxes and Registration (B1), 24th August 2009, 2009-8-16.]

No. SRO A-23(c)/2009.

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:—

AMENDMENTS

In the said Rules,—

(1) in rule 7, in sub-rule (1), after clause (e), the following clause shall be added, namely:—

"(f) Every registered dealer who opts to pay tax under Section 6-A shall file a return for each month in Form L-1 on or before the 20th of the succeeding month to the assessing authority along with proof of payment of Tax.";

(2) after Form L, the following Form shall be inserted, namely:—
"FORM L-1

[See rule 7 (1) (f)]

VALUE ADDED TAX MONTHLY RETURN

Return to be filed by the dealer who has opted to pay tax under section 6-A

TIN.......................................Month.................................. year........................................Name and address of the dealer..............................

To

The Assessing Authority,

..................................... Circle.

1. Details of Number of Kiln with chambers
2. Lumpsum tax payable per annum
3. Tax payable per month
4. Tax paid
5. Details of payment Crossed Cheque/crossed D.D./ Bankers cheque/Receipt No. ....................

Date

Bank: Bank Code

Declaration

1. I/We.......................declare that to the best of my/our knowledge and belief the information furnished in the above statement is true, correct and complete.

2. I/We....................declare that I am/we are authorized by .................proprietor/Partner/Board of Directors to sign the returns.

Place: Signature:

Date: Name:

Status & relationship to the dealer : ".

RAJEEV RANJAN,
Principal Secretary to Government.