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GOVERNMENT OF TAMIL NADU

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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

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

[G.O. Ms. No. 62, Commercial Taxes and Registration (B1), 6th May 2010, சித்திரை 23, திருவள்ளுவர் ஆண்டு-2041.]

No. SRO A-15(a)/2010.

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:—

AMENDMENT

In the said Rules, in rule 7, after sub-rule (8), the following sub-rule shall be added, namely:—

“(9) If a dealer having filed a return, finds any omission or error therein, other than as a result of an inspection or audit or receipt of any other information or evidence by the assessing authority, he shall file a revised return rectifying the omission or error within a period of six months from the last day of the relevant period to which the return relates. Where, as a result of such revised return, the tax payable by the dealer increases, the dealer shall furnish along with such revised return, proof of payment of tax and interest due thereon under sub-section (4) of Section 42 of the Act.”

T. JACOB,
Principal Secretary to Government.

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