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 TAMIL NADU ENTERTAINMENTS TAX RULES, 1939

[G.O. Ms. No. 125, Commercial Taxes and Registration (C-1), 12th October 2011, Purattasi 25, Thiruvalluvar Aandu-2042.]

No. SRO A-14(a-1)/2011.

In exercise of the powers conferred by Section 16 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Entertainments Tax Rules, 1939:

AMENDMENTS

In the said Rules,—

(1) in rule 3,—

(a) in clause (a-1), for the expression “Commercial Tax Officer” occurring in two places, the expression “Assistant Commissioner” shall be substituted;

(b) in clause (a-2).—(i) for the expression “Deputy Commercial Tax Officer” occurring in two places, the expression “Commercial Tax Officer” shall be substituted;

(ii) for the expression “Entertainments Tax Deputy Commissioner”, the expression “Entertainments Tax Joint Commissioner” shall be substituted;

(c) in clause (a-4), for the expression “Assistant Commissioner” occurring in two places, the expression “Deputy Commissioner” shall be substituted;

(d) after clause (a-4), the following clause shall be inserted, namely:—

“(a-5) “direct to home service provider” means one who provides distribution of multi channel television programmes by using a satellite system by providing television signals direct to subscribers’ premises without passing through an intermediary such as cable operator.”;

(e) in clause (b-1), for the expression “Entertainments Tax Deputy Commissioner” occurring in two places, the expression “Entertainments Tax Joint Commissioner” shall be substituted;

DTP—III-1(a) Ex. (388)—1
(f) after clause (f), the following clause shall be inserted, namely:-

“(ff) “month” means calendar month”;

(g) after clause (g), the following clause shall be inserted, namely:-

“(g-1) subscriber” means a person who receives the signals of television network and value-added services from direct-to-home (DTH) broadcasting service at a place indicated by him to the service provider, without further transmitting it to any other person:

Explanations.- In case of hotel or restaurant each room or premises where signals of direct to home broadcasting service are received shall be treated as a separate place of entertainment and for that purpose, the proprietor of the hotel or restaurant shall be the subscriber for all the rooms or premises that receive signals of the direct to home broadcasting service.”;

(2) in rule 21, for the expression “Assistant Commissioner”, the expression “Deputy Commissioner” shall be substituted;

(3) after rule 21-E, the following rules shall be inserted, namely:-

“21-F(1) The provider of every direct to home (DTH) service shall, within thirty days from the commencement of the Act and in the case of a new provider, within one month after the commencement of direct to home service, submit to the Entertainments Tax Officer in whose jurisdiction his principal place of business is situated in this State, an application for registration in Form I-D

(2) Every application for registration shall be accompanied by two copies of recent passport size photograph of the Applicant / Authorized Person.

(3) On receipt of the application in Form I-D, the Entertainments Tax Officer shall, after satisfying himself as to the correctness of the information furnished in the application and after making such enquiry as he considers necessary within thirty days from the date of receipt of application, issue a certificate of registration in Form I-E

(4) If the certificate of registration is not received by the applicant within thirty days from the date of his application, the applicant shall be deemed to have been duly registered.

(5) Where a provider of direct to home service transfers his business to another, the transferee shall obtain a fresh certificate of registration. The
Entertainments Tax Officer shall issue the certificate of registration after following the procedure laid down in sub-rule (3).

(6) If the Entertainments Tax Officer is satisfied that a registration certificate, or a copy thereof is lost or accidentally destroyed, he shall, on application by the proprietor, issue a duplicate of the registration certificate, free of cost.

(7) The Entertainments Tax Officer shall require the provider of the direct to home service to furnish the amount of security equivalent to fifty percent of the amount of entertainment tax payable by the provider for a month for the proper payment of entertainments tax. He shall fix the nature of the security in anyone of the forms prescribed under rule 21 and the time within which such security should be furnished:

Provided that if during any month, the amount fixed as security fall short of fifty percent of the tax payable; the Entertainments Tax Officer shall, demand additional security to the extent of short fall.

(8) The provider of the direct to home service shall keep true and correct accounts in respect of collection of all charges.

(9) The provider of the direct to home service shall submit a return in Form-II-E showing the gross collection for each month and the amount or amounts actually collected by him by way of tax during the month, separately. The return for each month shall be submitted so as to reach the Entertainments Tax Officer on or before the 10th day of the succeeding month along with the proof of payment of tax payable under section 4-I for the month for which the return relates.

(10) The provider of direct to home service shall pay the tax due by a crossed cheque drawn in favour of the Entertainments Tax Officer or in to a Government Treasury. He shall attach the cheque or treasury receipt to the return to which the tax relates.

(11) The return in Form II-E submitted under sub-rule (9) shall be provisionally accepted by the Entertainments Tax Officer. If the return is submitted without proof of payment of tax, the amount of tax shall become due on the due date for submission under these Rules and shall be recovered in accordance with the provisions of the Act without any notice of demand to the proprietor.

(12) if no return is submitted or the return submitted appears to be incorrect or incomplete, the Entertainments Tax Officer shall, after making such enquiry he considers necessary and after giving a reasonable opportunity to
the proprietor, provisionally assess the tax payable for that month to the best of his judgment and shall serve upon the proprietor a notice in Form XVII-A and the proprietor shall pay the sum demanded at the time in the manner specified in the notice.

21-G (1) The Indian Premier League conducting any cricket tournament shall, within one month from the commencement of the Act, submit to the Entertainments Tax Officer an application for registration in Form I-F.

(2) Every application for registration shall be accompanied by two copies of recent passport size photograph of the Applicant/Authorized Person.

(3) On receipt of the application in Form I-F, the Entertainments Tax Officer shall after satisfying himself as to the correctness of the information furnished in the application and after making such enquiry as he considers necessary, issue a certificate of registration in Form I-G, within thirty days from the date of receipt of the application.

(4) Where Indian Premier League transfers its business to another, the transferee shall obtain fresh certificate of registration. The Entertainments Tax Officer shall issue the certificate of registration after following the procedure laid down in sub-rule (3).

(5) If the Entertainments Tax Officer is satisfied that a registration certificate, or a copy thereof is lost or accidentally destroyed, he shall, on application by the proprietor, issue a duplicate of the registration certificate, free of cost.

(6) The Entertainments Tax Officer shall require the Indian Premier League conducting any cricket tournament, to furnish a security of Rs. 1,00,00,000 (Rupees one crore only) for the proper and prompt payment of the entertainments tax. He shall fix the nature of the security in any one of the forms prescribed under rule 21 and the time within which such security should be furnished.

(7) The Indian Premier League conducting any cricket tournament shall keep true and correct accounts.

(8) The Indian Premier League shall submit a return in Form – II-F showing the Gross Collection for admission for each month and the amount or amounts actually collected by him by way of tax during the month, separately. The return for each month shall be submitted so as to reach the
Entertainments Tax Officer on or before the 10\textsuperscript{th} day of the succeeding month along with the proof of payment of tax payable under section 4-J for the month for which the return relates.

(9) The Indian Premier League conducting any cricket tournament shall pay the tax due by a crossed cheque drawn in favour of the Entertainments Tax Officer or in to a Government Treasury. He shall attach the cheque or treasury receipt to the return to which tax relates.

(10) The return in Form II-F submitted under sub-rule (8) shall be provisionally accepted by the Entertainments Tax Officer. If the return is submitted without proof of payment of tax, the amount of tax shall become due on the due date for submission under these Rules and shall be recovered in accordance with the provisions of the Act without any notice of demand to the proprietor.

(11) if no return is submitted or the return submitted appears to be incorrect or incomplete, the Entertainments Tax Officer shall, after making such enquiry he considers necessary and after giving a reasonable opportunity to the proprietor, provisionally assess the tax payable for that month to the best of his judgment and shall serve upon the proprietor a notice in Form XVII-A and the proprietor shall pay the sum demanded at the time in the manner specified in the notice.

(4) in rule 26-A,-

(a) in sub-rule (1),-

(i) for the expression “rules 30, 32C and sub-rule (3) of Rule 32-J” the expression “rule 30” shall be substituted;

(ii) for the expression “under any of the sections 4, 5A or 5B”, the expression “under section 4 ” shall be substituted;

(b) in sub-rule (2), the expression “or 5-D” shall be omitted;

(5) in rule 26-B,-

(a) in sub-rule (1),-

(i) after the expression “sub-rules (1) and (2) of Rule 30-A”, the expression “sub-rule (9) of rule 21-F, sub-rule (8) of rule 21-G” shall be inserted;

(ii) for the expression “Section 4-G”, the expression “Section 4-G or Section 4-I or Section 4-J” shall be substituted.
(b) in sub-rule (2),-

(i) after the expression "sub-rules (1) and (2) of rule 30-A", the expression "sub-rule (9) of rule 21-F, sub-rule (8) of rule 21-G" shall be inserted;

(ii) for the expression "Section 4-G, or Section 4-I or Section 4-J", shall be substituted;

(6) in rule 30-C, in sub-rule(1), for the expression "amusement or recreation parlour" occurring in three places, the expression "amusement or recreation parlour or "any cricket tournament conducted by Indian Premier League" shall be substituted;

(7) in rule 31, for the expression "Assistant Commercial Tax Officer", the expression "Deputy Commercial Tax Officer" shall be substituted;

(8) rules 32-A, 32-B, 32-C, 32-D, 32-E and 32-F shall be omitted;


(10) rules 33 and 34 shall be omitted;

(11) in rule 41, for the expression "Assistant Commercial Tax Officer", the expression "Deputy Commercial Tax Officer" shall be substituted;

(12) in rule 43, in sub-rule (5), the expression "or Section 5-A" shall be omitted;

(13) in rule 43-E,-

(a) in sub-rule (1), for the expression "or section 4-G of the Act", the expression "or Section 4-G of the Act or any amount collected for providing direct to home service has escaped assessment to tax under section 4-I of the Act or any amount collected for admission to any cricket tournament conducted by the Indian Premier League has escaped assessment to tax under section 4-J of the Act" shall be substituted;

(b) in sub-rule (2), for the expression "television exhibition or amusement or recreation parlour has been assessed to tax at a rebate lower than the rate at which it is assessable under Section 4 or 4-D or 3-E or 4-F or 4-G", the expression "television exhibition or amusement or recreation parlour or direct to home service or any cricket tournament conducted by the Indian Premier League has been assessed to tax at a rate lower than the rate at which it is assessable under Section 4 or 4-D or 4-E or 4-F or 4-G or 4-I or 4-J" shall be substituted;
(14) in rule 48-A, for the expression “television exhibition”, the expression “television exhibition or providing direct to home service or conducting any cricket tournaments by the Indian Premier League” shall be substituted;

(15) in rule 48-D, for the expression “amusement or television exhibition”, the expression “amusement or television exhibition or providing direct to home service or conducting any cricket tournaments by the Indian Premier League” shall be substituted;

(16) in rule 49,-
   (a) in sub-rule (1),-
      (i) in clause (a),-
      (A) for the expression “Commercial Tax Officer” the expression “Assistant Commissioner” shall be substituted;
      (B) for the expression “Assistant Commissioner of Commercial Taxes” occurring in two places, the expression “Deputy Commissioner of Commercial Taxes” shall be substituted;

      (ii) in clause(b), for the expression “Entertainments Tax Deputy Commissioner”, the expression “Entertainments Tax Joint Commissioner” shall be substituted;

      (iii) in clause (c), for the expression “Assistant Commissioner of Commercial Taxes” occurring in two places, the expression “Deputy Commissioner of Commercial Taxes” shall be substituted;

      (iv) in clause(cc), for the expression “Assistant Commissioner of Commercial Taxes” occurring in three places, the expression “Deputy Commissioner of Commercial Taxes” shall be substituted;

   (b) in sub-rule(2),-
      (i) in clause(a), for the expression “Entertainments Tax Deputy Commissioner”, the expression “Entertainments Tax Joint Commissioner” shall be substituted;

      (ii) in clause (b), for the expression “Entertainments Tax Deputy Commissioner”, the expression “Entertainments Tax Joint Commissioner” shall be substituted;
(iii) in clause (bb), for the expression "Entertainments Tax Deputy Commissioner", the expression "Entertainments Tax Joint Commissioner" shall be substituted;

(17) in rule 53,-

(a) for the expression "30 to 32, 32-C, 32-E, 32-J, 32-K and 32-N" the expression "30 to 32" shall be substituted;

(b) for the expression Forms IV, IV-B and VII", the expression "Forms IV and VII" shall be substituted;

(18) in rule 58-A, for the expression "Deputy Commercial tax Officer", the expression "Commercial Tax officer" shall be substituted;

(19) in Form III, for the expression "Section 5-B, the later part of Section 6(1)", the expression "later part of Section 6(1)" shall be substituted;

(20) Form III-B, Form III-C, Form IV-B and Form VI shall be omitted;

(21) in Form XVII-A,-

(a) for the expression "Rule 30-A(4)", the expression "sub-rule(12) of rule 21-F, sub-rule (11) of rule 21-G and rule 30-A(4)" shall be substituted;

(b) for the expression "television exhibition/amusement/recreation parlour", occurring in two places, the expression "television exhibition/amusement/recreation parlour/direct to home service/any Cricket Tournaments conducted by Indian Premier League" shall be substituted;

(22) in Form XVII-B, for the expression "television exhibition/amusement/recreation parlour", occurring in two places, the expression "television exhibition/amusement/recreation parlour/direct to home service /any cricket tournaments conducted by Indian Premier League" shall be substituted;
(23) after Form I-C, the following Forms shall be inserted, namely:–

"FORM I-D

APPLICATION FOR REGISTRATION

[See rule 21-F(1)(3)]

To
The Entertainments Tax Officer,
.................. Assessment Circle.

Sir,

I/We, .......................................................... provider of Direct To

Home Service, hereby apply for registration under the Tamil Nadu
Entertainments Tax Rules, 1939, and furnish the following information for the
said purpose:––

<table>
<thead>
<tr>
<th></th>
<th>Name of the Applicant</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Constitution of the Applicant</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>(a) Address of the main place of business in India</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Address of the main place of business in Tamil Nadu</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Address of the branches located in Tamil Nadu, if any,</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>(a) Permanent Account Number of the Applicant and Name of the Assessment Circle</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Service Tax Number of the Applicant and Name of the Assessment Circle</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td></td>
</tr>
</tbody>
</table>
| 5. | Number and date of certificate of Registration issued by the Competent Authority for broadcasting Direct To Home Service and period for which it is valid  
(Please enclose the copy of the same) |
| 6. | Details of Bank Account Number and Branch |
| 7. | Name, Designation and address of the authorized signatory / signatories |

**DECLARATION**

I/We, ........ ......................... hereby declare that the information given in the application is true, correct and complete to the best of my/our knowledge and belief.

Place:

Date: Name and signature of the Applicant / Authorised Person. ...............

Status with Stamp
FORM I - E

CERTIFICATE OF REGISTRATION

[See rule 21-F (3)]

Registration Number: ..................................

This is to Certify that Tvl. .................................. Provider of Direct to Home Service, whose place of business is situated at ................................................................. has been registered under of the Tamil Nadu Entertainments Tax Rules, 1939, in the Office of the .................................................................

2. The provider shall comply with the provisions of the Act and the Rules made thereunder.

3. This Registration Certificate is not transferable.

4. This Registration Certificate is valid from ..........................................

Place: .................................. Signature of the Entertainment Tax Officer.

Date: .................................. Seal;
## Application for Registration

[See rule 21-G (1)(3)]

To:
The Entertainments Tax Officer,
.................. Assessment Circle.

Sir,

We, .............................................................., hereby apply for registration under the Tamil Nadu Entertainments Tax Rules, 1939, and furnish the following particulars for the said purpose:--

<table>
<thead>
<tr>
<th></th>
<th>Name of the Company</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Registered Address of the Company</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>(a) Registered Address of the Company</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Registered Address of the Company in Tamil Nadu</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Permanent Account Number of the Company and Name of the Assessment Circle</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>(a) Permanent Account Number of the Company and Name of the Assessment Circle</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Service Tax Number of the Company and Name of the Assessment Circle</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Name, Designation and address of the authorised signatory/signatories</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


DECLARATION.

We, ........................................ hereby declare that the particulars furnished in the application above are correct and complete to the best of our knowledge and belief.

Place: ........................................ Signature: ..........................

Date: ........................................ Name of the applicant in full. ..............

Status and relationship with the provider
FORM I - G

CERTIFICATE OF REGISTRATION

[See rule 21-G (3)]

Registration Number: ......................

This is to Certify that Thiruvalargal ..............., whose place of entertainment is situated at ........................................ has been registered under the Tamil Nadu Entertainments Tax Rules, 1939, in the Office of the ..................................................

2. The Organiser shall comply with the provision of the Act and the Rules made thereunder.

3. This Certificate is not transferable.

4. This Certificate is valid from ....................................

Place: ................................. Signature of the Entertainment Tax Officer.

Date: .......................................................... Seal. ";
(24) after Form II-D, the following Forms shall be inserted namely:

"FORM II-E

MONTHLY RETURN FOR THE MONTH OF .................
[see rule 21-F(9), (11)]

Registration Number .................

We, .................................................................. provider of Direct

To Home Service furnish the following particulars for the month of

.......................... 20......

<table>
<thead>
<tr>
<th></th>
<th>Name of the Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Address of the Company</td>
</tr>
<tr>
<td>3.</td>
<td>Amount of gross collections towards Direct To Home Service</td>
</tr>
<tr>
<td>4.</td>
<td>Less: Service tax paid if any on the above gross collection</td>
</tr>
<tr>
<td>5.</td>
<td>Net Amount</td>
</tr>
<tr>
<td>6.</td>
<td>Total tax payable in the Month of .................................., 20......</td>
</tr>
</tbody>
</table>

<p>| 7. | Details of payment during the month |</p>
<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Entertainment Tax</th>
<th>Mode of payment (Specify Demand Draft/Cheque/Receipt with Number and Date)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Serial Number</td>
<td>Due</td>
<td>Paid</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>
DECLARATION.

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

2. I/We .................................. declare that I am / We are authorized by the Board of Director(s) to sign the returns.

Place: ........................................

Signature: ............................

Date : ....................................

Name:

Seal: ......................................

Status and relationship
FORM II-F
MONTHLY RETURN FOR THE MONTH OF .................
[see rule 21-G(8),(10)]

Registration Number...............  

I/We, .......................................................... furnish the following particulars for the month of ................. 20......

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name of the Company</td>
</tr>
<tr>
<td>2.</td>
<td>Address of the Company</td>
</tr>
<tr>
<td>3.</td>
<td>Date and Place of Tournament held</td>
</tr>
<tr>
<td>4.</td>
<td>Amount of gross collections towards</td>
</tr>
<tr>
<td>5.</td>
<td>Total tax payable in the Month of .................., 20......</td>
</tr>
<tr>
<td>6.</td>
<td>Details of Payment during the month</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Entertainment Tax</th>
<th>Mode of payment (Specify Demand Draft / Cheque / Receipt with Number and Date)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Due</td>
<td>Paid</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

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 the Board of Director(s) to sign the returns.
Place:  
Signature: ......................

Date:  
Name:

Seal:  
Status and relationship "...

SUNIL PALIWAL,
Secretary to Government.
COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO TAMIL NADU VALUE ADDED TAX RULES, 2007

[G.O. Ms. No. 126, Commercial Taxes and Registration (B1),
12th October 2011, Purattasi 25, Thiruvalluvar Aandu-2042.]

No. SRO A-14(a-2)/2011.

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
1st November, 2011.

AMENDMENTS.

In the said Rules,-

(1) in rule 15, in sub-rule (17),-

(a) for clauses (a) and (b), the following clauses shall be
substituted, namely:-

"(a) The owner or other person in charge of a goods vehicle
carrying the goods specified in the Sixth Schedule to the Act or the
seller or consignor or transferor of the goods specified in the said
Schedule, as the case may be, shall, apply for transit pass, in
Form LL, in triplicate to the said officer in charge of the first check
post or barrier, or to the assessing authority who is the head of the
assessment circle, having jurisdiction over the place from where the
goods are sold or consigned or transferred, and in the absence of
head of assessment circle, any other officer authorised by the
territorial Assistant Commissioner.

(b) The Officer in charge of the check post or barrier
referred to in sub-section (1) of section 70 or the assessing authority
referred to in clause (a) of sub-section (2) of section 70, as the case
may be, shall after examining the application and after making such
enquiry as he or it deems necessary, issue the transit pass in
Form LL. The officer in charge of the check post or barrier or the
assessing authority specified in clause (a) above, shall retain the
original with himself or itself, as the case may be, and give two
copies to the owner or other person in charge of the goods vehicle or
the seller or consignor or transferor of goods.";

(b) for clause (d), the following clause shall be substituted,
namely:-

"(d) The owner or other person in charge of the goods vehicle
or the seller or consignor or transferor of goods, as the case may
be, shall deliver or cause to be delivered the duplicate copy of the
transit pass to the officer in charge of the last check post or barrier
and allow him to inspect the documents and goods in order to ensure that the goods being taken out of the State are the same for which the transit pass has been obtained. The officer in charge of the last check post or barrier shall acknowledge the receipt of the transit pass on the triplicate copy of the transit pass available with the owner or the other person in charge of the goods vehicle or the **seller or consignor** or the transferor of the goods, as the case may be.

(2) for **Form LL**, the following Form shall be substituted, namely:-

"**Form LL.**

[See rule 15(17).]

<table>
<thead>
<tr>
<th>Tax Identification</th>
<th>Original Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment year</td>
<td>Serial No.</td>
</tr>
<tr>
<td><strong>Application for issue of Transit Pass</strong></td>
<td>[See rule 15(17)]</td>
</tr>
<tr>
<td>Original to be retained by the issuing authority.</td>
<td></td>
</tr>
<tr>
<td>Duplicate to be retained by the Check post Officer of the last check post.</td>
<td></td>
</tr>
<tr>
<td>Triplicate to be returned to the owner or person in charge of the Goods Vehicle or the <strong>seller or consignor</strong> or transferor by the last check post officer.</td>
<td></td>
</tr>
<tr>
<td>To</td>
<td></td>
</tr>
<tr>
<td>The Officer in-charge</td>
<td></td>
</tr>
<tr>
<td>Check Post</td>
<td></td>
</tr>
<tr>
<td>The Assessing Authority</td>
<td></td>
</tr>
<tr>
<td>Assessment Circle</td>
<td></td>
</tr>
<tr>
<td>Sir,</td>
<td></td>
</tr>
<tr>
<td>I,....................</td>
<td></td>
</tr>
<tr>
<td>son of................residing at</td>
<td></td>
</tr>
<tr>
<td>....................(full address),</td>
<td></td>
</tr>
<tr>
<td>hereby declare that I am the owner/person in charge of goods vehicle Registration No............. belonging to</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Identification</th>
<th>Duplicate Number</th>
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<tr>
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<td>[See rule 15(17)]</td>
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<td></td>
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<td>Duplicate to be retained by the Check post Officer of the last check post.</td>
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<td>Triplicate to be returned to the owner or person in charge of the Goods Vehicle or the <strong>seller or consignor</strong> or transferor by the last check post officer.</td>
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<td>To</td>
<td></td>
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<td>The Assessing Authority</td>
<td></td>
</tr>
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<td>Assessment Circle</td>
<td></td>
</tr>
<tr>
<td>Sir,</td>
<td></td>
</tr>
<tr>
<td>I,....................</td>
<td></td>
</tr>
<tr>
<td>son of................residing at</td>
<td></td>
</tr>
<tr>
<td>....................(full address),</td>
<td></td>
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<td>hereby declare that I am the owner/person in charge of goods vehicle Registration No............. belonging to</td>
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Name and address of the seller / consignor:
Name and address of the buyer/consignee:
Description of goods:
Quantity:
Value Rs.:

Date: Time: Signature
Place: Status

Transit Pass
Goods vehicle registration Number............. carrying the sales or consignments mentioned in the application is permitted to cross the Tamil Nadu border at............name of the (Check post) on or before ........... (date) by ........ hours

Name and address of the seller / consignor:
Name and address of the buyer/consignee:
Description of goods:
Quantity:
Value Rs.:

Date: Time: Signature
Place: Status

Transit Pass
Goods vehicle registration Number............. carrying the sales or consignments mentioned in the application is permitted to cross the Tamil Nadu border at............name of the (Check post) on or before ........... (date) by ........ hours

2. I hereby declare that the sales / consignments detailed below being carried by the above vehicle are meant for destination in ........ State. The goods carried will not be unloaded or delivered anywhere within the State of Tamil Nadu.

Name and address of the seller / consignor:
Name and address of the buyer/consignee:
Description of goods:
Quantity:
Value Rs.:

Date: Time: Signature
Place: Status

Transit Pass
Goods vehicle registration Number............. carrying the sales or consignments mentioned in the application is permitted to cross the Tamil Nadu border at............name of the (Check post) on or before ........... (date) by ........ hours
<table>
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<tr>
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<td>Date:</td>
<td>Assessment Circle/Checkpost (SEAL)</td>
</tr>
<tr>
<td>Time:</td>
<td>Extension of time</td>
</tr>
</tbody>
</table>

**Time extended upto hours on or before (date).............**

**Place:**
**Date:**
**Signature of the officer Extending the time**
(full name, designation with seal)

**ACKNOWLEDGEMENT**

Received the duplicate and triplicate of the application/transit pass (Serial No....) from the Checkpost Officer..............Check post / Assessing Authority ...... ....
...... Assessment Circle

**Signature of the owner / person in charge of the goods vehicle No.**
**Seller / Consignor / Transferor**

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**Time extended upto hours on or before (date).............**

**Place:**
**Date:**
**Signature of the officer Extending the time**
(full name, designation with seal)

**ACKNOWLEDGEMENT**

Certified that I have received duplicate copy of this pass.

**Place:**
**Date:**
**Time:**
**Signature of the Officer, Checkpost (Last Checkpost) (SEAL)."**

SUNIL PALIWAL,
Secretary to Government.