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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.

[G.O. Ms. No. 101, Commercial Taxes and Registration (B2), 11th July 2016, Aani 27, Thunmugi, Thiruvalluvar Aandu-2047.]

No. SRO A-12(a)/2016.

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 11th July 2016.

Amendment

In the said Rules, in rule 12-A, for sub-rule (7), the following sub-rule shall be substituted, namely:-

"(7) Where an application is admitted under sub-rule (3), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority itself, within a period of one hundred and eighty days from the date of admission of the application, pass such order as it may deem fit on the question specified in the application, after giving a reasonable opportunity to the applicant of being heard, if it so desire. The Authority shall send a copy of the order to the applicant and to the assessing or registering authority concerned."

C. CHANDRAMOULI, Additional Chief Secretary to Government (FAC).