



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 131]

CHENNAI, FRIDAY, FEBRUARY 27, 2026  
Maasi 15, Visuvaavas, Thiruvalluvar Aandu-2057

## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

**NOTIFICATIONS BY GOVERNMENT**

### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATION UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

[G.O.Ms. No.25, Commercial Taxes and Registration (B2), 27th February 2026,  
மாசி 15, விகவாவசு, திருவள்ளுவர் ஆண்டு-2057.]

**No. II(2)/CTR/104(c)/2026.**

Under Explanation III to the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies Tvl. IMC Limited as an “oil company” for the purpose of Explanation II to the said Second Schedule.

SHILPA PRABHAKAR SATISH,  
Secretary to Government.