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GOVERNMENT OF TAMIL NADU
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TAMIL NADU GOVERNMENT GAZETTE

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Aippasi 18, Vikari, Thiruvalluvar Aandu-2050

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

NOTIFICATIONS UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

[G.O. Ms. No. 175, Commercial Taxes and Registration (B2), 4th November 2019, Aippasi 18, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/850(c-1)/2019.

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation-III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel including jet fuel to domestic freighter aircrafts departing from airports other than metropolitan airports from 29 per cent to 1 per cent, subject to the condition that the said aircrafts arrive at such airports after 23.00 hours and depart before 7.00 hours with parking at the said airports for at least 3 hours.

Explanation.- "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

3. The reduction hereby made shall come into force on the midnight of 4th November/5th November, 2019 and shall remain in force upto the midnight of 3rd May/4th May, 2020.

APPENDIX.

DECLARATION FORM.

(To be furnished every month)

1. Certified that the Aviation Turbine Fuel purchased *vide* your invoice number ..... dated ..... for Rs..... is for use in our domestic freighter aircraft flight number ..... of ..... (Airline name) bound for .....

(name of the destination airport) expected to depart on ..... at ..... hours and is intended for domestic use.

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2. Certified that the said Scheduled domestic freighter aircraft was stationed for 3 hours in the departing airport.

Place: Full Name and Address of the Domestic Airlines.

Date: Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer.

NOTIFICATION-II.

[G.O. Ms. No. 175, Commercial Taxes and Registration (B2), 4th November 2019, Aippasi 18, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/850(c-2)/2019.

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation-III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel to domestic freighter aircrafts with a maximum take-off mass of less than forty thousand kilograms specified in entry 5(ii) of the Second Schedule of the said Act departing from airports other than metropolitan airports from 5 per cent to 1 per cent, subject to the condition that the said aircrafts arrive at such airports after 23.00 hours and depart before 7.00 hours with parking at the said airports for at least 3 hours.

Explanation.- "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

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2. Certified that the said Scheduled domestic freighter aircraft was stationed for 3 hours in the departing airport.

Place: Full Name and Address of the Domestic Airlines.

Date: Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer.

Ka. BALACHANDRAN,
Principal Secretary to Government.

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