



TAMIL NADU GOVERNMENT GAZETTE

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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 GOODS AND SERVICES TAX ACT, 2017

RATE OF STATE TAX ON FOOD PREPARATIONS FOR FREE DISTRIBUTION TO ECONOMICALLY WEAKER
SECTIONS OF THE SOCIETY UNDER THE ACT.

[G.O.Ms. No. 140, Commercial Taxes and Registration (B1), 17th October 2017, புரட்டாசி 31, ஹேலிஎம்பி,
திருவள்ளூர் ஆண்டு-2048.]

No. II(2)/CTR/868(f-1)/2017.

In exercise of the powers conferred by sub-section (1) of Section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the state tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, as the case may be, may allow in this regard.

Explanation. –

(1) In this notification, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

THE SUPPLIES TREATED AS DEEMED EXPORTS UNDER THE TAMIL NADU GOODS AND SERVICES ACT, 2017.

[G.O.Ms. No. 142, Commercial Taxes and Registration (B1), 17th October 2017, புரட்டாசி 31, ஹேவிளம்பி, திருவள்ளூர் ஆண்டு-2048.]

No. II(2)/CTR/868(f-2)/2017.

In exercise of the powers conferred by section 147 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

TABLE

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification,–

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

EVIDENCES REQUIRED TO BE PRODUCED BY THE SUPPLIER OF DEEMED EXPORT SUPPLIES FOR CLAIMING REFUND UNDER THE TAMIL NADU GOODS AND SERVICES ACT, 2017.

[G.O.Ms. No. 143, Commercial Taxes and Registration (B1), 17th October 2017, புரட்டாசி 31, ஹேவிளம்பி, திருவள்ளூர் ஆண்டு-2048.]

No. II(2)/CTR/868(f-3)/2017.

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Tamil Nadu Goods and Services Tax Rules, 2017 read with notification No. II(2)/CTR/868(f-2)/2017 published in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 18th October, 2017, the Governor of Tamil Nadu, hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

TABLE

<i>Sl.No.</i>	<i>Evidence</i>
<i>(1)</i>	<i>(2)</i>
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

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