



### **ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – Exemption from tax payable on sale of Aviation Turbine Fuel by oil companies to designated Indian carriers - Notifications - Issued.

### **COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O. (Ms) No.168

Dated:9.11.2020

Aippasi 24

Thiruvalluvar Aandu 2051

Read:

From the Additional Chief Secretary/Commissioner of Commercial Taxes Letter No.Vat & Audit 2/29514/2019, dated 17.10.2019.

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### **ORDER:**

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 9<sup>th</sup> November, 2020.

**(BY ORDER OF THE GOVERNOR)**

**Dr. BEELA RAJESH  
SECRETARY TO GOVERNMENT**

To

✓ The Principal Secretary/Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

The Oil Companies concerned (Through the Principal Secretary/  
Commissioner of Commercial Taxes, Chennai-5).

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 9<sup>th</sup> November, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai-9.

The Senior P.A. to Deputy Chief Minister, Chennai-9.

The Senior P.A. to Minister (Commercial Taxes), Chennai-9.

The Accountant General (Accounts and Entitlements),  
Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu  
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Additional Chief Secretary to Government, Finance Department,  
Chennai-9.

The Secretary, Law Department, Chennai-9.

The Commercial Taxes and Registration (B2) Department,  
Chennai-9 (for paper placing).

NIC, Chennai-9 (to publish the G.O. on [www.tn.gov.in](http://www.tn.gov.in)).  
SF/SC.

**//Forwarded/By Order//**

*d. dind*  
9/11/2020

**SECTION OFFICER**

*21/11/20*  
9/11/2020

**ANNEXURE.**

**NOTIFICATION-I.**

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 an exemption in respect of the 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 Kingfisher Airlines, which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2282(E), published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 8<sup>th</sup> September, 2009, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 8<sup>th</sup> September, 2009.

**APPENDIX.**

**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2282(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 8<sup>th</sup> September, 2009, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:  
Date:

Signature:  
Name:  
Designation:  
Name of the designated Indian carrier:

**NOTIFICATION-II.**

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 an exemption in respect of the 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 Spicejet, which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2710(E), published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 4<sup>th</sup> November, 2010, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 4<sup>th</sup> November, 2010.

**APPENDIX.**  
**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2710(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 4<sup>th</sup> November, 2010, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:  
Date:

Signature:  
Name:  
Designation:  
Name of the designated Indian carrier:

**NOTIFICATION-III.**

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 an exemption in respect of the 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 M/s.Aryan Cargo Express (P.) Ltd., which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2977(E), published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 20<sup>th</sup> December, 2010, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 20<sup>th</sup> December, 2010.

**APPENDIX.**

**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue), Government of India vide Notification No.S.O.2977(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 20<sup>th</sup> December, 2010, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:  
Date:

Signature:  
Name:  
Designation:  
Name of the designated Indian carrier:

**NOTIFICATION-IV.**

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 an exemption in respect of the 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 Deccan 360 (Deccan Cargo and Express Logistics Pvt. Ltd.), which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification S.O.2977(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 20<sup>th</sup> December, 2010, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 20<sup>th</sup> December, 2010.

**APPENDIX.**

**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.2977(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 20<sup>th</sup> December, 2010, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:

Date:

Signature:

Name:

Designation:

Name of the designated Indian carrier:

**NOTIFICATION-V.**

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 an exemption in respect of the 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 M/s. Inter Globe Aviation Limited (IndiGo), which is notified as a "designated Indian carrier" by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.1500(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 1<sup>st</sup> July, 2011, for the purpose of their International flights, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall be deemed to have come into force on the 1<sup>st</sup> July, 2011.

**APPENDIX.**  
**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No.S.O.1500(E) published at page 1 of Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the 1<sup>st</sup> July, 2011, for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:  
Date:

Signature:  
Name:  
Designation:  
Name of the designated Indian carrier:

**NOTIFICATION-VI.**

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 an exemption in respect of the 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 an Indian carrier, for the purpose of their international flights, with effect from the date on which the Notification issued by the Central Government specifying that Indian carrier as a "designated Indian carrier" under sub-section (5) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) is published in the Gazette of India, subject to the condition that the oil companies shall obtain and furnish a certificate in the Form appended to this Notification.

2. The Notification shall come into force at once.

**APPENDIX.**

**CERTIFICATE.**

To

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[Name of the selling dealer (oil companies)]

Certified that our airline..... is a designated Indian carrier notified by the Government of India in the Ministry of Finance (Department of Revenue) vide Notification No..... published in Part II-Section 3-Sub-section (ii) of the Gazette of India, Extraordinary, dated the....., for the purpose of International flights.

Sl. No.	Description of goods	Invoice No. & date	Flight No.	Destination	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place:  
Date:

Signature:  
Name:  
Designation:  
Name of the designated Indian carrier:

**Dr. BEELA RAJESH**  
**SECRETARY TO GOVERNMENT**

//True copy//

*B. Beela Rajesh*  
9/11/2020  
**SECTION OFFICER**

*Beela Rajesh*  
9/11/2020