©
GOVERNMENT OF TAMIL NADU
2026

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Re. 0.80 Paise.

TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 447] CHENNAI, THURSDAY, OCTOBER 15, 2026
Purattasi 28, Parabhava, 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

EXEMPTION OF REGISTRATION FOR THE DEALERS OF RETAIL OUTLETS OF PETROL AND DIESEL UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

[G.O. Ms.No.156, Commercial Taxes and Registration (B2), 15th October 2026, புரட்டாசி 28, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/810(a)/2026.

In exercise of powers conferred by clause (a) of sub-section (5) read with sub-section (6) of section 38 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby exempts the dealers of the retail outlets of petrol and diesel, which are not owned by any Oil Marketing Company, and effecting purchases from the Oil Marketing Companies specified in Explanation – III of the Second Schedule of the said Act and making subsequent sale of Petrol with or without additives and High Speed Diesel Oil in the State of Tamil Nadu, from registering themselves under sub-section (1) of section 38 of the said Act, subject to the condition that such petrol/diesel retail outlet dealers are registered themselves under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

J. KUMARAGURUBARAN,
Secretary to Government.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU
Ex-II-2—(447)