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GOVERNMENT OF TAMIL NADU
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TAMIL NADU
GOVERNMENT GAZETTE

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Aippasi 6, 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

REDUCTION IN RATE OF TAX ON AVIATION TURBINE FUEL UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

[G.O. Ms.No.160, Commercial Taxes and Registration (B2), 23rd October 2026, Aippasi 6, Parabhava, Thiruvalluvar Aandu–2057.]

No. II(2)/CTR/842(d-1)/2026.

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 serial No.5(i) of Second Schedule of 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 aircrafts of Scheduled Airlines fueling at Chennai airport from 29 per cent to 16 per cent.

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 31st October/1st November, 2026 and shall remain in force upto the midnight of 30th October/31st October, 2027.

APPENDIX

DECLARATION FORM

(To be furnished every month)

Certified that the Aviation Turbine Fuel purchased vide your invoice number ……..……. dated …….. for Rs……..…. is for use in our domestic 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.

Place:
Date:

Full Name and Address of the Domestic Airlines.

Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer:

NOTIFICATION – II

[G.O. Ms.No.160, Commercial Taxes and Registration (B2), 23rd October 2026, Aippasi 6, Parabhava, Thiruvalluvar Aandu–2057.]

No. II(2)/CTR/842(d-2)/2026.

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 serial No.5(i) of Second Schedule of 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 aircrafts of Scheduled Airlines fueling at airports within the State other than Chennai airport from 29 per cent to 1 per cent.

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 31st October/1st November, 2026 and shall remain in force upto the midnight of 30th October/31st October, 2027.

APPENDIX

DECLARATION FORM

(To be furnished every month)

Certified that the Aviation Turbine Fuel purchased vide your invoice number ……..……. dated …….. for Rs……..…. is for use in our domestic 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.

Place:
Date:

Full Name and Address of the Domestic Airlines.

Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer:

UNCOMPLICATE Simplifying compliance

NOTIFICATION – III

[G.O. Ms.No.160, Commercial Taxes and Registration (B2), 23rd October 2026, Aippasi 6, Parabhava, Thiruvalluvar Aandu–2057.]

No. II(2)/CTR/842(d-3)/2026.

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 serial No.5(ii) of Second Schedule of 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 aircrafts of Scheduled Airlines with a maximum take-off mass of less than forty thousand kilograms fueling at airports within the State, other than Chennai airport from 5 per cent to 1 per cent.

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 31st October/1st November,2026 and shall remain in force upto the midnight of 30th October/31st October,2027.

APPENDIX

DECLARATION FORM

(To be furnished every month)

Certified that the Aviation Turbine Fuel purchased vide your invoice number ……..…… dated …….. for Rs……..…. is for use in our domestic 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.

Place:
Date:

Full Name and Address of the Domestic Airlines.

Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer:

J. KUMARAGURUBARAN,
Secretary to Government.

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