

**THE TAMIL NADU TAX ON ENTRY OF GOODS INTO
LOCAL AREAS ACT, 2001
(ACT NO. 20 OF 2001)**

*An Act to provide for the levy of tax on the entry of goods into local areas
for consumption, use or sale therein*

WHEREAS it is necessary to augment the revenue of the State to compensate the expenditure to provide trading facilities including laying and maintenance of roads and provision of markets and welfare measures;

AND WHEREAS it is necessary to levy and collect taxes on the goods entering into the local areas of the State for consumption, use or sale therein for the above purposes;

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty - Second year of the Republic of India as follows :-

CHAPTER I

PRELIMINARY

1 Short title, extent and commencement

1. This Act may be called the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.
2. It extends to the whole of the State of Tamil Nadu
3. It shall come into force on such date as the Government may, by notification, appoint.

2. Definitions

In this Act, unless the context otherwise requires,—

- (a) "**appellate authority**" means an appellate authority appointed under section 7;
- (b) "**assessing authority**" means—
 - (i) in the case of an importer, who is a dealer, the authority' as specified under the General Sales Tax Act;
 - (ii) in the case of an importer, other than a dealer, the officer-in-charge of the check-post, through which the scheduled goods are brought into the State or the Commercial Tax

Officer having jurisdiction over the area, in which such importer ordinarily resides;

- (c) **"entry of goods into a local area"** with all its grammatical variations and cognate expressions, means entry of scheduled goods into a local area from any place outside the State for consumption, use or sale therein ;
- (d) **"General Sales Tax Act"** means the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959);
- (e) **"goods vehicle"** means any motor vehicle constructed or adapted for the carriage of goods, or any other motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers ;
- (f) **"Government"** means the State Government;
- (f) **"importer"** means a person who brings or causes to be brought any scheduled goods whether on his own account or on account of a principal or any other person, into a local area, from any place outside the State for consumption, use or sale therein or who owns the scheduled goods at the time of entry into the local area;
- (h) **"local area"** means the area within the limits of,—
 - (i) the City of Chennai as defined in the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), or
 - (ii) the City of Madurai as defined in the Madurai City Municipal Corporation Act, 1971, (Tamil Nadu Act 15 of 1971) or
 - (iii) the City of Coimbatore as defined in the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), or
 - (iv) the City of Tiruchirappalli as defined in the Tiruchirappalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994), or
 - (v) the City of Tirunelveli as defined in the Tirunelveli City Municipal Corporation Act, 1974 (Tamil Nadu Act 28 of 1974), or

- (vi) the City of Salem as defined in the Salem City Municipal Corporation Act, 1994 (Tamil Nadu 29 of 1994), or
- (vii) any other Municipal Corporation that may be constituted under any law for the time being in force, or
- (viii) a Municipality under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), or
- (ix) a Panchayat under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994),

(i) "person" includes any company or association or body of individuals whether incorporated or not, a firm, a local authority, a Hindu undivided family, a society, a club, an individual or the Government of any other State or Union Territory;

(j) "scheduled goods" means the goods specified in the Schedule to this Act, **(k)**

"State" means the State of Tamil Nadu;

(l) "value of the scheduled goods" means the purchase value of the scheduled goods, as ascertained from original invoice and includes the value of accessories fitted to such goods, insurance, excise duties, countervailing duties, sales tax, transport fee, freight charges and all other charges incidentally levied on the purchase of such goods .

Provided that, where purchase value of any scheduled goods is not ascertainable on account of non-availability or non-production of a original invoice or when the invoice produced is proved to be false or if any scheduled goods is acquired or obtained otherwise than by way of purchase; then the purchase value shall be the value or price at which any goods of like kind or quality is sold or is capable of being sold, in open market;

(m) Words and expression used but not defined in this Act shall have the meanings assigned to them under the General Sales Tax Act.

CHAPTER II LEVY OF TAX

3. Levy and collection of Tax

1. Subject to the provisions of this Act, there shall be levied and collected a tax on the entry of any scheduled goods into any local area for consumption, use or sale therein. The rate of tax shall be at such rate not exceeding thirty per cent on the

value of the scheduled goods, as may be fixed by the Government, by notification and different rates may be fixed for different scheduled goods.

- (2) The tax shall be payable by an importer in accordance with the provisions of this Act.

4. Reduction in tax liability

- (1) Where an importer of any scheduled goods liable to pay tax under this Act, being a dealer in scheduled goods becomes liable to pay tax under the General Sales Tax Act and additional sales tax under the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970), by virtue of the sale of such scheduled goods, then his liability under those Acts shall be reduced to the extent of tax paid under this Act.
- (2) Where an importer who, not being a dealer in scheduled goods, had purchased the scheduled goods for his own use or consumption in any Union Territory, or any other State, then his liability under this Act, shall, subject to such conditions as may be prescribed, be reduced to the extent of the amount of tax-paid, if any, under the law relating to General Sales Tax as may be in force in that Union Territory or State.

CHAPTER III OFFENCES AND PENALTIES

5. Offences and penalties

- (1) Any person, who—
 - (a) fails to pay, within the time allowed any tax assessed or any penalty imposed on him under this Act, or
 - (b) Willfully acts in contravention of the provisions of this Act or the Rules made there under, shall, on conviction, be liable to be punished with fine which may extend to two thousand rupees.
- (2) Any person, who—
 - a. willfully submits an untrue return or fails to submit a return as required by the provisions of this Act or the rules made there under, or
 - b. fraudulently evades the payment of any tax, and other amount due from him under this Act, shall, on conviction, be liable to be punished, if it is a first

offence, with fine which may extend to two thousand rupees, and if it is a second or subsequent offence with simple imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both.

- (3) Any person who makes any statement or declaration in any of the records or documents, which statement or declaration he knows or has reason to believe to be false shall, on conviction, be liable to be punished with simple imprisonment, which may extend to six months or with fine which may extend to two thousand rupees or with both.
- (4) Any person, who is in any way knowingly concerned in any fraudulent evasion or attempt at evasion or abetment of evasion of any tax payable under this Act, shall, on conviction, be liable to be punished with simple imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both.

6. Cognizance of offences

- (1) No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try any offence punishable under this Act.
- (2) No court shall take cognizance of any offence punishable under sub-section (2) of section 5 except upon a complaint in writing by the Deputy Commissioner, having jurisdiction over the local area.

CHAPTER IV APPEALS AND REVISION

7. Appellate authorities

The Government may, by notification, appoint such officers as they think fit to be the appellate authorities for the purposes of this Act and may assign to them such local area or areas as the Government may think fit.

8. Appeal

- (1) An appeal from every original order under this Act shall lie to the appellate authority appointed under Section 7.
- (2) In the case of an order passed in appeal by the appellate authority, a second appeal shall lie to the Joint Commissioner of Commercial Taxes.

- (3) No appeal shall be entertained by the appellate authority or the Joint Commissioner of Commercial Taxes, unless it is filed within thirty days from the date of receipt of the order appealed against, by the assessee, and unless the entire amount of tax and penalty, if any, has been credited by the assessee in the Government Treasury.
- (4) Subject to such rules of procedure as may be prescribed, every appellate authority (in the first appeal or the second appeal) shall have the following powers, namely:—
 - (a) in an appeal against an order of assessment, it may confirm, reduce, enhance or annul the assessment; or it may set aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it and after making such further inquiry as may be necessary, the assessing authority shall thereupon proceed to make such fresh assessment and determine, where necessary, the amount of tax payable on the basis of such fresh assessment; and
 - (b) in any other case, the appellate authority or the Joint Commissioner of Commercial Taxes, as the case may be, may pass such orders in the appeal as it deems just and proper.

9. Revision

(1) The Commissioner of Commercial Taxes may *suo motu* or on an application made in that behalf, call for and examine the record of the proceeding of any order made by the assessing authority or, as the case may be, the appellate authority (in the first appeal or the second appeal) and pass such order thereon as he thinks just and proper.

- (2) No application under sub-section (1) shall be entertained, if it is not made within a period of four months from the date of the order.
- (3) No order which adversely affects any person shall be passed under this section, unless such person has been given a reasonable opportunity of being heard by the Commissioner of Commercial Taxes.
- (4) Where an appeal lies under section 8 and no appeal is made, no proceedings in revision shall be entertained upon an application.
- (5) Where the Commissioner of Commercial Taxes rejects any application for revision under this section, he shall record the reasons for such rejection.

CHAPTER V
TAX AUTHORITIES, RETURNS, ASSESSMENTS, PAYMENTS,
RECOVERY AND REFUND OF TAX AND REVIEWS

10. Tax authorities, returns, assessments, payments and recovery. -

1. Subject to the other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, re-assess, inspect, search, seize, confiscate, collect and enforce payment of any tax under the General Sales Tax Act shall assess, re-assess, inspect, search, seize, confiscate, collect and enforce payment of tax, including any interest or penalty, payable by a dealer, an importer under this Act as if the tax or interest or penalty by such importer under this Act is a tax or interest or penalty payable under the General Sales Tax Act, and for this purpose they may exercise all or any of the powers they have under the General Sales Tax Act; and the provisions of the General Sales Tax Act, including provisions relating to returns, provisional assessment, advance payment of tax, imposition of the tax liability of a person carrying on business on the transferee of, or successor to, such business, transfer of liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, recovery of tax from third parties, reviews, references, refunds rebates, penalties, charging or payment of interest, inspection of the premises of transporters, goods/ vehicles, business premises, search of the residential accommodation, seizure and confiscation of unaccounted for scheduled goods, seizure of documents, compounding of offences and treatment of documents furnished by a dealer as confidential, shall apply accordingly.
2. All the provisions relating to offences, interest and penalties including provisions relating to penalties in lieu of prosecution for an offence or in addition to the penalties or punishment for an offence of the General Sales Tax Act shall, with necessary modifications, apply in relation to the assessment, re-assessment determination of the value or the fair market price of goods, collection and enforcement of payment of any tax required to be collected under this Act, or in relation to any process connected with such assessment, re-assessment, collection or enforcement of payment as if the tax under this Act were a tax under the General Sales Tax Act.

11. Exemptions

Subject to such conditions as it may impose, the Government may, if it is necessary so to do in the public interest, by notification, exempt any specified class of importers from payment of the whole or part of the tax payable under this Act.

NOTES

The following exemptions have been notified by government under this section:-

(1) An exemption in respect of tax payable over and above 3 per cent by :-

- (1) Tvl. Madurai Power Corporation, Samayanallur;
- (2) Tvl. Samalpatti Power Corporation; and
- (3) Tvl. G.M.R. Power Corporation (P) Ltd.

on the import of Low Sulphur Heavy Stock (LSHS), for a period of one year.

[Notification No. II(2) / CT / 313(C-1) / 2002 - G.O. Ms. No. 26, (C.T) dated 27th march 2002, effective from 1st April 2002.]

2. An exemption in respect of tax payable under section 3 of this Act by the following Oil companies who bring the scheduled goods specified on the Schedule * except the goods specified in item 26, to this Act into any local area for the purpose of re-sale either under the Tamil Nadu General Sales Tax Act, 1959 or the Central Sales Tax Act, 1956:-

- (i) Chennai Petroleum Corporation Limited;
- (ii) The Indian Oil Corporation Limited;
- (iii) The Bharath Petroleum Corporation Limited;
- (iv) The Hindustan Petroleum Corporation Limited;
- (v) Indo-Burma Petroleum Company Limited;

[Notificaion No. II(2) / CT/ 313(C-2) / 2002 - G.O. No. Ms. No. 28, (C.T.) dated 27th March, 2002 effective from 1st April 2002].

*The words 'except the goods specified in item 26' were added from 1st Ocotober 2003 by Notification No. II(2)/CT/645 (a-4)/2003-G.O.No. 143 of that date.

3. An exemption in respect of the tax payable under Section 3 of this Act by any person who brings aluminium and soda ash into any local area for use or consumption in connection with any job work, provided that the manufactured goods are returned to the other states.

[Notification No. II(2) / CT/ 568 (f-3) / 2002 - G.O. No. 81, dated 1st July 2002 , effective from that date]

4. An exemption in respect of tax payable over and above three per cent by any importer who is a dealer registered under the TNGST Act, 1959 in respect of the import of the following goods for resale or use or consumption in the manufacture of other goods for sale :-

- (i) HDPE granules and PVC resin
- (ii) Potassium chlorate, linear alkyl benzene (LAB), Soda ash, caustic soda and chlorine
- (iii) Aluminium
- (iv) parts and accessories including

compressors of window and non-ducted split airconditioners and domestic refrigerators.

[Notification No. II(2) / ct / 568 (f-4) / 2002 - G.O. No. 81, dated 1st July 2002, effective from that date]

5. A reduction in respect of the ax payable by any dealer on the sale of any goods manufactured by him inside the State out of the raw materials / components (HDPE granules etc, mentioned as items (i) to (iv) imported, to the extent of the amount of entry tax paid without any refund under this Act.

[Notification No. II(2) / CT / 568 (f-9) / 2002 - G.O. No. 82 , dated 1st July, 2002 , effective from that date].

6. A reduction in the tax payable by any dealer on the inter-State sales of any goods manufactured by him inside the State out of the raw materials / components (mentioned in items (i) to (iv) in para 4 above) imported, by the amount of entry tax paid without any refund under this Act on the entry of such goods, subject to the condition that such reduction shall not exceed 50 per cent of the tax payable on such inter-State of goods manufactured and further in respect of export of such manufactured goods, the reduction shall be upto 100 percent of the tax payable under the said Central Act without any refund.

[Notification No. II(2) / CT / 568 (f-10) / 2002 - G.O. No. 83, dated 1st July 2002, effective from that date].

7. The tax payable on the inter-state of any goods specified in the Schedule to this Act in the same form in which such goods are imported under this Act, shall be reduced by the amount of entry tax paid.

{Notification No. II(2) / CT / 568 (f-ii) / 2002 - G.O. No. 83, dated 1st July, 2002, effective from that date]

8. An exemption in respect of tax payable under section 3 of this Act by any printer who brings paper supplied by Department of any other State Government or Union Territory Government or State Government bodies or Union Territory Government bodies into any local area for use or consumption of such paper in connection with any job work of printing done for them, subject to the production to the assessing authority of (i) proof for placing such job work on the printer, (ii) copy of documents for having supplied the paper to the printer for such job work, (iii) documents in proof to dispatch of such printed materials to outside the State, and (iv) Copy of bills raised for such job works.

[Notification No. II (2) / CT / 206 (C-1) / 2003 - G.O. Ms. No. 27, dated 21st March, 2003, effective from that date]

9. Exemption in respect of tax payable under Section 3, effective from 21st October 2004, granted to every importer who imports scheduled goods directly from a foreign country for use in any manufacturing unit in this State, subject to the production of a declaration in the following form:-

FORM OF DECLARATION
(To be given by the importer)

To
The Assessing Officer, _____

1. Name of the dealer / Importer
- 2 Address :
- 3 Tamil Nadu General Sales Tax Number: 4
Central Sales Tax Number:
- 5 Details of schedule goods imported during the month.

I / We declare that the following scheduled goods are directly imported from foreign countries noted against each during the month of _____ and used by me in the manufacturing units situated in Tamil Nadu in the manufacture of _____ (goods):-

- 1 Name of the scheduled goods imported: 2
Country from which imported:
- 3 Details of import :
- 4 Quantity imported :
- 5 Value of the scheduled goods:
- 6 Whether entered in the stock book, if so , page number: 7
Quantity used in the month:

Signature and status of the persons
signing the declaration.

Station :

Name and address of the importer or

Date:

Manufacturing unit.

[Notification No. II (2) / CT / 943 (b-1) / 2004 - G.O. No. 167 , dated 21ST October 2004]

10. Exemption in respect of tax payable under Section 3, effective from 21st October 2004, granted for scheduled goods directly imported from a foreign country and sold for use in the manufacture by 100% Export Oriented Units and units situated in Madras Export Processing Zone and Special Economic Zone in Tamil Nadu, subject to production of a

declaration by the importer and the manufacturer in the Forms specified below:-

FORM I

(To be given by the importer)

To
The Assessing Officer,

_____ Circle (to be submitted along with monthly return)

1. Name of the Dealer or Importer :
- 2 Address:
- 3 Tamil Nadu General Sales Tax Number: 4
Central Sales Tax Number:

5. Details of Schedule goods imported and sold during the month

Purchase order Number and date	Bill Number and Date	Challan Number and Date	Commodity Sold	Quantity Sold	Value (Rs.)	Name of the buyer / manufacturer and TNGST Number
(1)	(2)	(3)	(4)	(5)	(6)	(7)

I / We declare that the scheduled goods specified above are actually supplied to Tvl. _____ 100% Export Oriented Units or units located in Madras Export Processing Zone or Units located Special Economic Zone in Tamil Nadu for use by them manufacture of goods in the units situated in Tamil Nadu.

Signature and Status of the persons
Signing the declaration.

Station :
Date :

Name and address of the seller.

Copy to : The manufacturer.

FORM II
(To be given by the manufacturer)

To

(Seller)

I / we declare that the scheduled goods specified below supplied by you and for use by me/us in the manufacture of goods specified below in the units situated in Tamil Nadu.

FORM OF DECLARATION

Purchase order Number and date	Bill Number and Date	Challan Number and Date	Commodity Purchased	Quantity Purchased	Value	Description of goods
(1)	(2)	(3)	(4)	(5)	(Rs.) (6)	manufactured (7)

Signature and status of the persons
Signing the declaration.

Name and address of the manufacturing unit.

Station :

Tamil Nadu General Sales Tax Number.

Date:

Central Sales Tax Number.

[Notification No. II(2) / CT / 943 (b-2) / 2004 - G.O. No. 167, dated 21st October 2004].

12. Protection of action taken in good faith

- (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government for any action taken or purporting to be taken under this Act without the previous sanction of the Government, and no such suit, prosecution or other proceeding shall be instituted after the expiry of six months from the date of the action complained of.
- (2) No officer or servant of the Government shall be liable in respect of any such action in any civil or criminal proceeding, if the action was taken in good faith in the course of the execution of duties imposed on him or the discharge of functions entrusted to him by or under this Act.

13. Power to remove difficulties

If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the *Tamil Nadu Government Gazette*, make such provisions, not inconsistent with the provisions of this Act as appear to them to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

14. Power to make rules

- (1) The Government may, by notification, make rules to carry out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the following matters, namely:—
 - (a) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;
 - (b) all matters expressly required or allowed by this Act to be prescribed
 - (c) generally regulating the procedure to be followed and the forms to be adopted in the proceedings under this Act;
 - (d) any other matter including levy of fees for which there is no specific provision in this Act, and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act; and

- (e) the procedure for any other matter incidental to the disposal of appeal and the value of Court-fee stamp which a memorandum of appeal, or revision should bear.
- (3) All rules made or notifications issued under this Act shall be published in the *Tamil Nadu Government Gazette* and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.
- (4) Every rule made or notification issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of the Legislative Assembly, and if, before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such rule or notification or the Assembly decides that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

15. Power to amend Schedule

- (1) The Government may, by notification, amend the Schedule.
- (2) Where a notification has been issued under subsection (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Legislative Assembly following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the amendment specified in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

- (3) All references made in this Act to the Schedule shall be considered as relating to the Schedule as for the time being amended in exercise of the powers conferred by this section.

THE SCHEDULE
Scheduled Goods
[See Section 2(j)]

<i>SL.NO</i>	<i>DESCRIPTION OF GOODS</i>	<i>RATE OF TAX</i>
1	Refrigerators	20
2	Air-conditioners	20
The following items were added by Notification No. II(2) / CT / 892/ (e-3) / 2001 - G.O. Ms. No. 113, dated 30 th November 2001, effective from 1 st December,2001 and ratified by Amendment Act 16 of 2002.		
3	High speed diesel Oil	22
	Light speed diesel Oil	18
4	Furnace Oil	16
5	Low Sulphur Heavy Stock (LSHS)	16
6	Aluminium	10
7	Asbestos Cement sheets	12
8	Atta, Maida, Sooji, Rava and Wheat flour	4
9	Bitumen	12
10	Ceramic Sanitary wares and Sanitary fittings of every description	12
11	Parts and accessories including compressors of window and non-ducted split air conditioners and domestic refrigerators.	20
The above entry was substituted by Amendment Act No. 51 of 2002, with effect from 1 st July 2002		
12	HDPE granules and P.V.C. resins	4
13	HDPE / PP Woven fabrics	4
14	Steel rods and steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes)	4
The above entry was substituted by Amendment Act No. 51 of 2002, with effect from 1 st July 2002		
15	(i) Lubricating Oil (ii) Grease and (iii) Lube base Oil	16
16	(i) Marbles and Marble tiles (ii) Granite blocks and slabs and (iii) Ceramic tiles, glazed floor, roofing and wall tiles	12
17	Petrol with or without additives	30
(Notification No. II(2) /CT/ 645(a-3) / 2003 -G.O. No. 143 dated 1 st October 2003)		
18	Newsprint	4
19	Paper and paper boards excluding coated paper, tissue paper, MICR, Electrical grade paper, glassine paper, file boards, coated boards, duplex boards, straw boards, Kraft paper, cello	10

	phone paper, poster paper and surface sized map litho paper.	
20	(ii) Potassium Chloride (iii) Linear Alkyl Benzene (LAB) (iv) Soda ash (v) Caustic soda (vi) Chlorine	12
21	PVC pipes , tubes and fittings	10
22	Tobacco and tobacco products including cigarettes, cigarillos, cigar, cheroots, mixtures of tobacco for pipes, cut-tobacco, hookah tobacco, snuff of tobacco and chewing tobacco excluding beedies”	10
The following items were added by Section 2(d) of Amendment Act No. 51 of 2002 with effect from 1 st July 2002		
23	HDPE and Woven sacks	4
The following items were added from 21 st March, 2003 by Section 2 of the Amendment Act No. 22 of 2003.		
24	Low Density Polyethylene and Polypropylene in all forms including granules, tapes and wastes.	4
25	Washing Machines	12.5
The following item was added from 1 st October, 2003 by Section 2 of Amendment Act No. 5 of 2004 as in the case of item 17 above.		
26	Ethanol that is anhydrous ethyl alcohol.	8

1. Inserted by Tamil Nadu Tax on Entry Goods into Local Areas Act, 2001 by Act no. 20 of 2001 dated 26th September, 2001.
2. Inserted by Notification G.O. Ms. No. 113, Commercial Taxes, dated the 30th November, 2001.
3. Inserted by Notification G.O. Ms No. 114, Commercial taxes, dated the 30th November, 2001.
4. Substituted by Notification G.O. Ms. No. 28, CT (C2), dated the 27th March, 2002.
5. Substituted by Letter No. 7548 / C2 / 2002-1, CT dated the 1st April, 2002.
6. Substituted by Notification No. II(2)/CT/568 (f-1) / 2002 dated 01st July 2002, w.e.f. 1st July, 2002.
7. Inserted by Notification No. II(2)/CT/568 (f-1) / 2002 dated 01st July 2002, w.e.f. 1st July, 2002.
8. Inserted by Notification No. II(2)/CT/568 (f-2) / 2002 dated 01st July 2002, w.e.f. 1st July, 2002.
9. Substituted by Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2002. (Act No. 51 of 2002) dated the 26th November, 2002.
10. Inserted by Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001. Notification G.O. Ms. No. 27, Commercial Taxes (C2), dated the 21st March, 2003.

11. Inserted by Tamil Nadu Tax on Entry of Goods into Local Areas (Amendment) Act, 2003, (Act No. 22 of 2003) dated 18th May, 2003.
12. Substituted by Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, dated 1st October, 2001.
13. Inserted by Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, dated 1st October, 2001.