



TAMIL NADU GOVERNMENT GAZETTE

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th October 2015 and is hereby published for general information:—

ACT No. 13 OF 2015.

An Act further to amend the Tamil Nadu Value Added Tax Act, 2006.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2015.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act
32 of 2006.

2. In section 2 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act),—

Amendment of section 2.

(1) after clause (12), the following clause shall be inserted, namely:—

"(12-A) "clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding of goods in any manner to any other person;";

(2) for clause (24), the following clause shall be substituted, namely:—

"(24) "input tax" means the tax paid under this Act in the manner prescribed by a registered dealer to another registered dealer on the purchase of goods including capital goods in the course of his business;";

(3) after clause (35), the following clause shall be inserted, namely:—

"(35-A) "tax deductor identification number" means the number obtained under section 13-A;".

3. In section 3 of the principal Act, in sub-section (4), in clause (a), for the expression "sales of goods purchased within the State", the expression "sales of goods purchased from the registered dealers within the State" shall be substituted.

Amendment of section 3.

4. In section 6 of the principal Act, in sub-section (1), for the expression "every dealer, other than the dealer who purchases goods from outside the State", the expression "every dealer, other than the dealer who purchases or receives goods from outside the State" shall be substituted.

Amendment of section 6.

5. Section 11 of the principal Act shall be omitted.

Omission of section 11.

6. After section 13 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 13-A.

"13-A. *Tax deductor identification number.*—Any person liable to make deduction of tax under section 13 shall apply to such authority in such manner as may be prescribed and shall obtain a tax deductor identification number."

7. In section 18 of the principal Act,—

Amendment of section 18.

(1) in sub-section (1), in item (ii), after the expression "Special Economic Zone in the State", the expression "for the purpose of use in manufacture, trading, production, processing, assembling, packaging or for use as packing material or packing accessories," shall be inserted;

(2) in sub-section (2), for the expression "input tax paid or payable", the expression "input tax paid" shall be substituted.

Amendment of
section 19.

8. In section 19 of the principal Act,—

(1) in sub-section (1),—

(a) for the expression "tax paid or payable", the expression "tax paid" shall be substituted;

(b) for the proviso, the following provisos shall be substituted, namely:—

"Provided that the registered dealer, who claims input tax credit, shall establish that the tax due on purchase of goods has actually been paid in the manner prescribed by the registered dealer who sold such goods and that the goods have actually been delivered:

Provided further that the tax deferred under section 32 shall be deemed to have been paid under this Act for the purpose of this sub-section.;"

(2) in sub-section (4), for the expression "tax paid or payable", the expression "tax paid" shall be substituted;

(3) in sub-section (5), in clause (b), for the expression "tax paid or payable", the expression "tax paid" shall be substituted;

(4) in sub-section (9), for the expression "tax paid or payable", the expression "tax paid" shall be substituted.

Amendment of
section 22

9. In section 22 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(3-A) Notwithstanding anything contained in sub-section (2), the casual traders and the dealers in respect of whom the relevant assessment year is the first or the last year of business, shall be assessed on the basis of the scrutiny of the returns with reference to the books of accounts, registers, records and any other document and on such enquiry as the assessing authority may consider necessary."

Amendment of
section 24.

10. In section 24 of the principal Act, in sub-section (1), for the expression "five years", the expression "six years" shall be substituted.

Amendment of
section 27.

11. In section 27 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) In addition to the tax determined under sub-section (2), the assessing authority shall direct the dealer to pay as penalty a sum which shall be three hundred per cent of the tax due in respect of such claim:

Provided that no penalty shall be levied without giving the dealer a reasonable opportunity of showing cause against such imposition."

Amendment of
section 39.

12. In section 39 of the principal Act,—

(1) in sub-section (1),—

(i) for the expression "five hundred rupees", the expression "one thousand rupees" shall be substituted;

(ii) for the expression "fifty rupees", the expression "one thousand rupees" shall be substituted;

(2) sub-section (11) shall be omitted;

(3) in sub-section (12), the expression "or a duplicate," shall be omitted;

(4) in sub-section (15), for the expression "No application for registration or for a copy or duplicate of the certificate under this section", the expression "No application for registration of dealer under this section" shall be substituted.

13. In section 64 of the principal Act, in sub-section (2), in clause (b), for the expression "five years", the expression "six years" shall be substituted.

Amendment of section 64.

14. After section 67 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 67-A.

"67-A. *Production of Advance Inward Way Bill.*—The driver or any other person in charge of the goods vehicle entering into the State from a place outside the State to a destination within the State, carrying any of the goods as may be notified by the Government, from time to time, shall, on demand, produce at the checkpost on its route or before such authority as may be prescribed in this regard, advance inward way bill in such form and in such manner as may be prescribed."

15. In section 70 of the principal Act, in sub-section (2), for the expression "seller or consignor or transferor", wherever it occurs, the expression "seller or consignor or transferor or clearing and forwarding agent" shall be substituted.

Amendment of section 70.

16. In section 71 of the principal Act, in sub-section (9), for the expression "any dealer to claim exemption", the expression "any dealer to claim input tax credit, exemption" shall be substituted.

Amendment of section 71.

17. After section 79 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 76-A.

"79-A. *Automation.*—(1) The Government may, by notification, provide that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, insofar as they may, as far as feasible, apply to the procedures under this Act.

(2) Where any notice or communication is prepared on any automated data processing system and is properly served on any dealer or person, such notice or communication shall not be required to be personally signed by any officer or person and shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer."

18. In section 84 of the principal Act, in sub-section (1), for the expression "five years", the expression "six years" shall be substituted.

Amendment of section 84.

(By Order of the Governor)

S.S. POOVALINGAM,
Secretary to Government-in-charge,
Law Department.