



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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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. 14 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 (Third Amendment) Act, 2015.

Short title.

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006, in Explanation I, for clause (c), during the period commencing on the 1st April 2013 and ending with the 31st October 2014, the following clause shall be deemed to have been substituted, namely:—

Amendment of  
Second  
Schedule.

"(c) "basic price" means the price paid for alcoholic liquors without any discount by the Tamil Nadu State Marketing Corporation Limited, a Corporation wholly owned and controlled by the Government, to the suppliers, which excludes the excise duty payable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) and all other duties, taxes and levies but includes transport charges;".

(By order of the Governor)

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

Tamil Nadu  
Act 32 of  
2006.