



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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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. 16 OF 2015.

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

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 Entertainments 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.

2. After section 20 of the Tamil Nadu Entertainments Tax Act, 1939, the following section shall be added, namely:—

Addition of new section 21.

Tamil Nadu
Act X of
1939

"21. *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 proprietor 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."

(By order of the Governor)

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