



### **ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 - Amendments to the Second Schedule - Notification - Issued.

### **COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.97

Dated:30.7.2018

Aadi-14

Thiruvalluvar Aandu, 2049

Read:

From the Additional Chief Secretary/Commissioner of Commercial Taxes Letter No.Drafting Cell-I/33476/2016, dated 14.3.2018.

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### **ORDER:**

The notification appended to this Order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> July, 2018.

**(BY ORDER OF THE GOVERNOR)**

**Ka. BALACHANDRAN  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> July, 2018 and to send 50 copies to the Government and 100 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

✓ The Additional Chief Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

All Additional/Joint/Deputy Commissioners of Commercial Taxes.

(Through the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

p.t.o.

Copy to:-

The Chief Minister's office, Chennai-9.  
The Public (Special-B), Chennai-9.  
The Public (SC) Department, Chennai-9.  
The Special PA to Minister (Commercial Taxes),  
Chennai-9.  
The Finance Department, Chennai-9.  
The Home, Prohibition and Excise Department, Chennai-9.  
The Commissioner, Prohibition and Excise, Chennai-5.  
The Managing Director, Tamil Nadu State Marketing Corporation,  
Chennai-8.  
The Law Department, Chennai-9.  
The Accountant General (Accounts and Entitlements),  
Chennai-18 / 35. (By name)  
The Accountant General (Audit-I)/ (Audit-II), Tamil Nadu, Lekha  
Pariksha Bhavan, 361, Anna Salai, Chennai-18.  
The Commercial Taxes and Registration (B1) Department,  
Chennai-9. (To pursue further action for introduction of a Bill)  
NIC, Chennai-9. (To host the G.O. in the website [www.tn.gov.in](http://www.tn.gov.in)).  
SF/SC

**//Forwarded/ By Order//**

*J. Divi*  
*30/11/2018*  
**SECTION OFFICER**

APPENDIX.  
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Second Schedule to the said Act.

2. The amendments hereby made shall come into force on the 30<sup>th</sup> July, 2018.

AMENDMENTS.

In the said Second Schedule,-

(1) for Serial No.3 and the entries relating thereto in columns (2), (3) and (4), the following shall, respectively, be substituted, namely:-

"3.	Foreign liquors, that is to say, wines, spirits, and beers, imported into India from foreign countries and dealt with under the Customs Tariff Act, 1975 (Central Act 51 of 1975) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in the State.	58 per cent.
		At the second point of sale in the State.	14.5 per cent.";

(2) after Explanation I, the following Explanation shall be inserted, namely:-

"Explanation IA.- For the purpose of levy of tax on the goods specified against Serial No.3, at the second point of sale in the State, the total turnover of that goods shall be taken into account."

**Ka. BALACHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

/True copy/

*S. Srinivasan*  
30/7/2018  
**SECTION OFFICER**