



ABSTRACT

Tax - Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 16 of 2015) – Appointment of date of coming into force of the said Act and adoption of provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (C1) DEPARTMENT

G.O.(Ms) No.16

Dated:29.01.2016

Thai-15

Thiruvalluvar Aandu, 2047

Read:

1. From the Principal Secretary/Commissioner of Commercial Taxes Letter No.Drafting Cell-I/7813/2015, dated 16.3.2015.
2. Remarks of the Principal Secretary/Commissioner of Commercial Taxes under single file Ref:Drafting Cell-I/7813/2015, dated 25.11.2015.

ORDER:

The Notifications appended to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th January 2016.

(BY ORDER OF THE GOVERNOR)

MD. NASIMUDDIN

PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

To
✓ The Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

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

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette dated 29.01.2016 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

/2/

All Additional Commissioners / Joint Commissioners / Deputy Commissioners of Commercial Taxes concerned. (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5).

Copy to:-

The Special PA to Minister (Commercial Taxes and Registration), Chennai-9.
The P.S. to Principal Secretary to Government (FAC), Commercial Taxes and Registration Department, Chennai-9.

The Accountant General(Accounts and Entitlements),
Chennai-18. (By name)

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu, Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Law Department, Chennai-9.

The Commercial Taxes and Registration (C1) Department,
Chennai-9. (for paper placing)

NIC, Chennai-9. (to host the G.O. in www.tn.gov.in)

SF/SCs.

// Forwarded/ By order //

B. Divya
29/11/2016
SECTION OFFICER

p.t.o.

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APPENDIX.

NOTIFICATION-I.

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 16 of 2015), the Governor of Tamil Nadu hereby appoints the 29th day of January 2016 as the date on which the said Act shall come into force.

NOTIFICATION-II.

In exercise of the powers conferred by sub-section (1) of section 21 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Governor of Tamil Nadu hereby notifies 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, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act X of 1939 and the rules made thereunder.

2. The Notification shall come into force on the 29th day of January 2016.

MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

/True Copy/

d. drish
29/1/2016
SECTION OFFICER