



ABSTRACT

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

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.82

Dated: 31.10.2014
Aippasi - 14,
Thiruvalluvar Aandu, 2045

Read:

The Principal Secretary/Commissioner of Commercial
Taxes Ref. No.Acts Cell-VI/22001/2014, dated 24.9.2014.

ORDER:

The notification appended to this Order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st October 2014.

(BY ORDER OF THE GOVERNOR)

S.K. PRABAKAR
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 31st October 2014 and to send 50 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

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

All Additional/Joint/Deputy Commissioners of Commercial Taxes.

(Through the Principal 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 and Registration),
 Chennai-9.
 The Finance Department, Chennai-9.
 The Co-operation, Food and Consumer Protection Department,
 Chennai-9.
 The Industries Department, Chennai-9.
 The Agriculture Department, Chennai-9.
 The Health and Family Welfare Department, Chennai-9.
 The Home, Prohibition and Excise Department, Chennai-9.
 The Managing Director, Tamil Nadu State Marketing Corporation,
 Chennai-8.
 The Commissioner, Civil Supplies and Consumer Protection, Chepauk,
 Chennai-5.
 The Director, Sugar Corporation, Chennai-35.
 The Director, Public Health and Preventive Medicine, Teynampet,
 Chennai-6.
 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).
 SF/SC

//Forwarded/By Order//

S. Sridhar
 31/10/2014

SECTION OFFICER

S.S.
 31/10/14

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 Schedules to the said Act.

2. The amendments hereby made shall come into force on the 1st November 2014.

AMENDMENTS

In the said Act,-

- (1) in the FOURTH SCHEDULE, in PART-B,-
- (i) the entries against Serial Number (10) and clause (i) of Serial Number (14-A) shall be omitted;
 - (ii) against Serial Number (36), for the entry "Goods covered by Public Distribution System (except kerosene)", the entry "Goods covered by Public Distribution System (except kerosene and sugar)" shall be substituted; and
 - (iii) after Serial Number (76) and the entry relating thereto, the following Serial Number and entry shall be inserted, namely:-

"(76-A) Sugarcane of all varieties.";

- (2) in the SECOND SCHEDULE,-

- (i) for Serial Number (2) in column (1) and the entries relating thereto, the following Serial Number and entries shall be substituted, namely:-

"(2)	(i) Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers (1) and (3).	At the first point of sale in the State.	58 per cent.
	(ii) Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Numbers (1) and (3).	At the second point of sale in the State.	220 per cent.
	(iii) Beer	At the second point of sale in the State.	260 per cent.
	(iv) Wine	At the second point of sale in the State.	250 per cent.
	(v) Draught Beer	At the second point of sale in the State.	270 per cent.

(vi) Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers (1) and (3).	At the third point of sale in the State.	14.5 per cent.
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- (ii) in Explanation I, clauses (c) and (d) shall be omitted;
 - (iii) in column (2), against Serial Number (11) in column (1), for the entry "Sugar and textile products not produced or manufactured in India", the entry "Textile products not produced or manufactured in India" shall be substituted;
 - (iv) Serial Number (12) in column (1) and the entry relating thereto shall be omitted; and
 - (v) in column (4), against Serial Number (13) in column (1), for the expression "20 per cent", the expression "30 per cent" shall be substituted.
- (3) in the FIRST SCHEDULE, in PART-B, after Serial Number (132) and the entry relating thereto, the following Serial Number and entry shall be inserted, namely:-

"(132-A) Sugar of all kinds, that is to say, cane sugar, beet sugar, chemically pure sucrose in solid form and imported sugar of all kinds."

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

J. Lidi
31/12/2014
SECTION OFFICER

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