



**TAMIL NADU
GOVERNMENT GAZETTE
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CHENNAI, FRIDAY, OCTOBER 31, 2014
Aippasi 14, Jaya, Thiruvalluvar Aandu-2045

Part II—Section 1

**Notifications or Orders of specific character or of particular interest to the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE SCHEDULES UNDER TAMIL NADU VALUE ADDED TAX ACT.

[G.O. Ms. No. 82, Commercial Taxes and Registration (B1), 31st October 2014,
Aippasi 14, Jaya, Thiruvalluvar Aandu-2045.]

No. II(1)/CTR/36(b)/2014.

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.”;

(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.