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GOVERNMENT OF TAMIL NADU  
2016

சென்னை அரசாங்கப் பத்திரிகை (ச.ச.ச.)  
29 டிசம்பர் 2016  
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## Part IV—Section 2

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 27th February 2016 and is hereby published for general information:—

**ACT No. 3 OF 2016.**

***An Act further to amend the Tamil Nadu Value Added Tax Act, 2006.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2016.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of January 2007.

2. In section 19 of the Tamil Nadu Value Added Tax Act, 2006, after sub-section (20), the following sub-section shall be added, namely:—

Amendment of section 19.

"(21) Notwithstanding anything contained in sub-section (2), in the case of purchase of goods made within the State from a registered dealer who has availed fiscal incentive in the form of refund of gross or net output tax as Industrial Investment Promotion subsidy or soft loan sanctioned by the Government, input tax credit shall be allowed only to the extent of aggregate of output tax paid on the re-sale of such goods and the sale of goods manufactured out of such goods, within the State or in the course of inter-State trade or commerce."

(By order of the Governor)

**S.S. POOVALINGAM,**

*Secretary to Government-in-charge,  
Law Department.*

Tamil Nadu Act  
32 of 2006.