



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 86]

CHENNAI, THURSDAY, MARCH 30, 2017  
Panguni 17, Thunmugi, Thiruvalluvar Aandu-2048

## 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 30th March 2017 and is hereby published for general information:—

**ACT No. 12 OF 2017.**

***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-eighth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2017.

(2) It shall be deemed to have come into force on the 4th day of March 2017.

Amendment of Second Schedule.

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006,—

(1) in column (4), against Serial Number 6, for the expression "30 per cent", the expression "34 per cent" shall be substituted;

(2) in column (4), against Serial Number 7, for the expression "23.43 per cent", the expression "25 per cent" shall be substituted.

Tamil Nadu  
Act 32 of  
2006.

(By order of the Governor)

S.S. POOVALINGAM,  
Secretary to Government-in-charge,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 30th March 2017 and is hereby published for general information:—

**ACT No. 13 OF 2017.**

***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-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2017. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 2016.

2. In section 3 of the Tamil Nadu Value Added Tax Act, 2006, after sub-section (5), the following sub-section shall be inserted, namely:— Amendment of section 3.

“(5-A). Notwithstanding anything contained in this Act, but subject to the provisions of sub-section (5), every dealer liable to pay tax on the sale of alcoholic liquors of all kinds for human consumption, other than the sale in the course of inter-State trade or commerce or in the course of international trade or commerce, shall be liable to pay, in addition to the tax payable, an additional tax on the taxable turnover of sale of alcoholic liquors of all kinds for human consumption, at such rate not exceeding five per cent, as may be specified by the Government by notification, and different rates may be specified in respect of different kinds of alcoholic liquors for human consumption:

Provided that the dealer who pays tax under this sub-section shall not be entitled to collect the tax payable under this sub-section or purporting to be by way of tax payable under this sub-section.”

(By order of the Governor)

S.S. POOVALINGAM,  
Secretary to Government-in-charge,  
Law Department.

Tamil Nadu  
Act 32 of  
2006.