



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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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 15th February 2020 and is hereby published for general information:—

ACT No. 2 OF 2020.

An Act further to amend the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Agricultural Produce Marketing (Regulation) Amendment Act, 2020.

(2) It shall be deemed to have come into force on the 27th day of November 2019.

Amendment of section 33.

2. In section 33 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 in the proviso to sub-section (1), for the expression “eight years and six months”, the expression “nine years” shall be substituted.

Tamil Nadu Act 27 of 1989.

Repeal and saving.

3. (1) The Tamil Nadu Agricultural Produce Marketing (Regulation) Third Amendment Ordinance, 2019 is hereby repealed.

Tamil Nadu Ordinance 9 of 2019.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

Tamil Nadu Act 27 of 1989.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 3 OF 2020.

An Act further to amend the Tamil Nadu Regulation of Rights and Responsibilities of Landlords and Tenants Act, 2017.

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

1. (1) This Act may be called the Tamil Nadu Regulation of Rights and Responsibilities of Landlords and Tenants (Amendment) Act, 2020.

Short title and commencement.

(2) It shall be deemed to have come into force on the 20th day of September 2019.

Tamil Nadu Act 42 of 2017.

2. In section 4 of the Tamil Nadu Regulation of Rights and Responsibilities of Landlords and Tenants Act, 2017, in sub-section (2), for the expression “two hundred and ten days”, the expression “five hundred and seventy five days” shall be substituted.

Amendment of section 4.

Tamil Nadu Ordinance 5 of 2019.

3. (1) The Tamil Nadu Regulation of Rights and Responsibilities of Landlords and Tenants (Second Amendment) Ordinance, 2019 is hereby repealed.

Repeal and saving.

Tamil Nadu Act 42 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Regulation of Rights and Responsibilities of Landlords and Tenants Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 4 OF 2020.

An Act further to amend the Tamil Nadu District Municipalities Act, 1920.

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

1. (1) This Act may be called the Tamil Nadu District Municipalities (Amendment) Act, 2020. Short title and commencement.

(2) Clause (b) of section 10 shall be deemed to have come into force on the 12th day of November 2019 and all the remaining provisions of this Act shall be deemed to have come into force on the 6th day of January 2011.

Tamil Nadu Act V of 1920.

2. In section 3 of the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the principal Act),— Amendment of section 3.

(a) in clause (7-A), the expression “Third Grade Municipality” shall be omitted;

(b) in clause (12-C), the expression “the Third Grade Municipality” shall be omitted;

(c) in clause (29-A), the expression “Third Grade Municipality or” shall be omitted;

(d) clause (29-AA) shall be omitted.

3. Chapter I-A of the principal Act shall be omitted. Omission of Chapter I-A.

4. In section 24-A of the principal Act, for the expression “Third Grade Municipality”, the expression “Town Panchayat” shall be substituted. Amendment of section 24-A.

5. In section 28 of the principal Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely:— Amendment of section 28.

“(a) in the case of town panchayats, the persons referred to in sub-section (2) of section 3-Q;”.

6. In section 30 of the principal Act, in Explanation-II, for clause (a), the following clause shall be substituted, namely:— Amendment of section 30.

“(a) in the case of town panchayats, the persons referred to in sub-section (2) of section 3-Q;”.

7. In section 43-B of the principal Act,— Amendment of section 43-B.

(a) in the marginal heading, for the expression “Third Grade Municipalities and Town Panchayats”, the expression “Town Panchayats” shall be substituted;

(b) in sub-section (1), for the expression “Third Grade Municipalities and Town Panchayats”, the expression “Town Panchayats” shall be substituted.

- Amendment of section 43-BB. 8. In section 43-BB of the principal Act, in sub-section (1), for the expression "Third Grade Municipality and Town Panchayat", the expression "Town Panchayat" shall be substituted.
- Amendment of section 49-A. 9. In section 49-A of the principal Act, for the expression "Third Grade Municipality", the expression "town panchayat" shall be substituted.
- Amendment of section 50. 10. In section 50 of the principal Act, in sub-section (1),—
- (a) the expression "clauses (b) and (c) of sub-section (2) of section 3-C or" shall be omitted;
- (b) for the expression "(a) becomes of unsound mind", the following expression shall be substituted, namely:—
- "(b) becomes of unsound mind;".
- Amendment of section 68. 11. In section 68 of the principal Act, in sub-section (1), in THE TABLE, for the expression "III Grade Municipalities and town panchayats", the expression "Town panchayats" shall be substituted.
- Amendment of section 124-B. 12. In section 124-B of the principal Act, in sub-section (1), for the expression "Third Grade Municipalities", wherever it occurs, the expression "town panchayats" shall be substituted.
- Amendment of section 223-A. 13. In section 223-A of the principal Act, in sub-section (1), for the expression "third grade municipality, town panchayat or municipality", the expression "town panchayat or municipality" shall be substituted.
- Amendment of section 223-B. 14. In section 223-B of the principal Act, in sub-section (1), for the expression "third grade municipality, town panchayat or municipality", the expression "town panchayat or municipality" shall be substituted.
- Amendment of section 285-C. 15. In section 285-C of the principal Act, in sub-section (5), for the expression "municipality, town panchayat or Third Grade Municipality", the expression "municipality or town panchayat" shall be substituted.
- Amendment of section 285-CC. 16. In section 285-CC of the principal Act,—
- (a) in sub-section (1), in THE TABLE, for the expression "Third Grade Municipalities", the expression "Town Panchayats" shall be substituted.
- (b) in sub-section (2), for the expression "municipality, town panchayat or Third Grade Municipality", the expression "municipality or town panchayat" shall be substituted.
- Amendment of section 357-A. 17. In section 357-A of the principal Act, including marginal heading, for the expression "including Third Grade Municipality and Town Panchayat", the expression "including Town Panchayat" shall be substituted.
- Amendment of section 370. 18. In section 370 of the principal Act, in sub-section (3), for the expression "Third Grade Municipality", occurring in two places, the expression "Town Panchayat" shall be substituted.

19. In section 373 of the principal Act,—

Amendment of
section 373.

(a) in the marginal heading, for the expression “Third Grade Municipality”, the expression “town panchayat” shall be substituted;

(b) in the opening part and in clauses (d) and (j), for the expression “transitional area”, the expression “panchayat town” shall be substituted;

(c) in clause (b), for the expression “for the panchayat area a Third Grade Municipality”, the expression “for the panchayat town, a town panchayat” shall be substituted;

(d) in clauses (c), (f), (g), (h), (i) and (j), for the expression “Third Grade Municipality” wherever it occurs, the expression “town panchayat” shall be substituted.

20. In section 374 of the principal Act, for the expression “Third Grade Municipality”, the expression “town panchayat” shall be substituted.

Amendment of
section 374.

21. Section 375 of the principal Act shall be omitted.

Omission of section
375.

22. Section 376 of the principal Act shall be omitted.

Omission of section
376.

23. The expressions “Third Grade Municipality”, “Third Grade Municipalities”, “the Third Grade Municipalities”, “or the Third Grade Municipalities”, “or a Third Grade Municipality”, “or Third Grade Municipality”, “or of a Third Grade Municipality” and “Third Grade Municipalities and” occurring in any rules, by-law, notification or order made under the principal Act shall be omitted.

Omission of certain
expressions.

24. (1) The Tamil Nadu District Municipalities (Amendment) Ordinance, 2019 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 5 OF 2020.

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

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

PART – I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2020. Short title and commencement.

(2) It shall be deemed to have come into force on the 19th day of November 2019.

PART – II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

Tamil Nadu Act IV of 1919.

2. For section 28 of the Chennai City Municipal Corporation Act, 1919 (hereinafter in this Part referred to as the 1919 Act), the following section shall be substituted, namely:— Substitution of section 28.

“28. Election of Mayor.— (1) The council shall, at its first meeting after each ordinary election to the council, elect one of its councillors to be the Mayor.

(2) The Mayor shall hold office for a period of five years from the date of his election and he shall continue as such Mayor, provided that in the meantime he does not cease to be a councillor.

(3) Any casual vacancy in the office of the Mayor shall be filled by a fresh election and a person elected as Mayor on any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

(4) A Mayor shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be the Mayor.”.

3. In section 44-AC of the 1919 Act,—

Amendment of section 44-AC.

(1) in the marginal heading, for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(2) in sub-section (1), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(3) in sub-section (12), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor, as the case may be” shall be substituted;

(4) in sub-section (13), for the expression "Deputy Mayor", the expression "Mayor or Deputy Mayor" shall be substituted;

(5) in sub-section (14), for the expression "a Deputy Mayor", the expression "a Mayor or a Deputy Mayor" shall be substituted.

Amendment of section 53.

4. In section 53 of the 1919 Act, in sub-section (1), for the expression "(a) becomes of unsound mind", the following expression shall be substituted, namely:—

"(b) becomes of unsound mind;".

Amendment of section 59.

5. In section 59 of the 1919 Act, in sub-section (2), in clause (c), for the expression "councillor or Mayor", the expression "councillor" shall be substituted.

PART – III.

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

Amendment of section 3-T.

6. In section 3-T of the Tamil Nadu District Municipalities Act, 1920 (hereinafter in this Part referred to as the 1920 Act), in sub-section (1), the expression "(exclusive of its chairman)" shall be omitted.

Tamil Nadu Act V of 1920.

Amendment of section 7.

7. In section 7 of the 1920 Act, in sub-section (1), the expression "(exclusive of its chairman)" shall be omitted.

Substitution of section 7-A.

8. For section 7-A of the 1920 Act, the following section shall be substituted, namely:—

"7-A. Election of chairman.— (1) The council shall, at its first meeting after each ordinary election to the council, elect one of its councillors to be its chairman.

(2) The chairman shall hold office for a period of five years from the date of his election and he shall continue as such chairman, provided that in the meantime he does not cease to be a councillor.

(3) Any casual vacancy in the office of the chairman shall be filled by a fresh election and a person elected as chairman on any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

(4) A chairman shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of the term of office or on his otherwise ceasing to be the chairman."

Amendment of section 8

9. In section 8 of the 1920 Act,—

(1) in the marginal heading, for the expression "chairman or councillors", the expression "councillors" shall be substituted;

(2) in sub-section (1), for the expression "chairman and councillors", the expression "councillors" shall be substituted;

(3) in sub-section (2), for the expression "chairman and councillors", the expression "councillors" shall be substituted;

(4) sub-section (2-A) shall be omitted;

(5) in sub-section (3), for the expression "The chairman or a councillor", the expression "A councillor" shall be substituted;

(6) in sub-section (4), for the expression "the chairman or a councillor", the expression "a councillor" shall be substituted;

(7) in sub-section (5), for the expression "The chairman or a councillor" and "the chairman or the councillor", the expression "A councillor" and "the councillor" shall, respectively, be substituted.

10. In section 9 of the 1920 Act,—

Amendment of section 9.

(1) in the marginal heading, for the expression "chairman or councillor", the expression "councillor" shall be substituted;

(2) in sub-section (1), for the expression "chairman or councillor", the expression "councillor" shall be substituted;

(3) in sub-section (3), for the expression "a chairman or a councillor elected under sub-section (1)", the expression "a councillor elected under sub-section (1)" shall be substituted.

11. In section 12 of the 1920 Act, sub-section (4) shall be omitted.

Amendment of section 12.

12. For section 12-A of the 1920 Act, the following section shall be substituted, namely:—

Substitution of section 12-A.

"12-A. Procedure when no chairman or vice-chairman is elected.— If at an election held under section 7-A or under section 12 no chairman or vice-chairman, as the case may be, is elected, a fresh election shall be held."

13. For section 14 of the 1920 Act, the following section shall be substituted, namely:—

Substitution of section 14.

"14. Chairman to be member of every committee of council.—The chairman shall, by virtue of his office, be a member of every committee of the council."

14. In section 30 of the 1920 Act,—

Amendment of section 30.

(1) in the marginal heading, for the expression "Chairman and councillor", the expression "Councillor" shall be substituted;

(2) in sub-section (1), for the expression "chairman or councillor", the expression "councillor" shall be substituted.

15. In section 40 of the 1920 Act, including the marginal heading, for the expression "vice-chairman", wherever it occurs, the expression "chairman or vice-chairman" shall be substituted.

Amendment of section 40.

16. In section 40-A of the 1920 Act,—

Amendment of section 40-A.

(1) in the marginal heading, for the expression "vice-chairman", the expression "chairman or vice-chairman" shall be substituted;

(2) in sub-section (1), for the expression "vice-chairman", the expression "chairman or vice-chairman" shall be substituted;

(3) in sub-section (12), for the expression "vice-chairman", the expression "chairman or vice-chairman, as the case may be" shall be substituted;

(4) in sub-section (13), for the expression "vice-chairman", the expression "chairman or vice-chairman" shall be substituted;

(5) in sub-section (14), for the expression "a vice-chairman", the expression "a chairman or a vice-chairman" shall be substituted.

Omission of section 40-B.

17. Section 40-B of the 1920 Act shall be omitted.

Amendment of section 43-C.

18. In section 43-C of the 1920 Act, in sub-section (2),—

(1) for the expression "chairman or councillors", the expression "councillors" shall be substituted;

(2) for the expression "chairman or councillor", the expression "councillor" shall be substituted.

Amendment of section 48.

19. In section 48 of the 1920 Act, for the expression "chairman or as a councillor", occurring in two places, the expression "councillor" shall be substituted.

Amendment of section 49.

20. In section 49 of the 1920 Act,—

(1) in sub-section (1), for the expression "chairman or councillor", the expression "councillor" shall be substituted;

(2) in sub-section (2),—

(a) in the opening portion, for the expression "as a chairman or election as a councillor", the expression "as a councillor" shall be substituted;

(b) in clause (e), for the expression "the chairman or a councillor" occurring in two places, the expression "a councillor" shall be substituted.

Amendment of section 50.

21. In section 50 of the 1920 Act,—

(1) in the marginal heading, for the expression "chairman or councillors", the expression "councillors" shall be substituted;

(2) in sub-section (1),—

(a) in the opening portion, for the expression "the chairman or a councillor", the expression "a councillor" shall be substituted;

(b) in clause (f), for the expression "of the chairman or any other councillor", the expression "of any other councillor" shall be substituted;

(c) in clause (i),—

(i) for the expression "the chairman or councillor", the expression "councillor" shall be substituted;

(ii) in the proviso, for the expression "the chairman or a councillor", the expression "a councillor" shall be substituted;

(3) in sub-section (4),—

(a) for the expression “the chairman or a councillor”, the expression “a councillor” shall be substituted;

(b) for the expression “chairman or councillor”, the expression “councillor” shall be substituted;

22. In section 51 of the 1920 Act,—

Amendment of section 51.

(1) in the marginal heading, for the expression “chairman or councillor”, the expression “councillor” shall be substituted;

(2) in sub-section (1), for the expression “the chairman or a councillor”, “the chairman or any councillor” and “such chairman or councillor”, the expression “a councillor”, “any councillor” and “such councillor” shall, respectively, be substituted;

(3) in sub-section (3), for the expression “chairman or the councillor”, the expression “councillor” shall be substituted.

23. In section 368 of the 1920 Act,—

Amendment of section 368.

(1) in sub-section (2), for the expression “chairman and councillors”, the expression “councillors” shall be substituted;

(2) in sub-section (5), for the expression “chairman and councillors”, the expression “councillors” shall be substituted;

(3) in sub-section (6), for the expression “chairman or councillors”, the expression “councillors” shall be substituted.

PART – IV.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Tamil Nadu Act 15 of 1971.

24. For section 29 of the Madurai City Municipal Corporation Act, 1971 (hereinafter in this Part referred to as the 1971 Act), the following section shall be substituted, namely:—

Substitution of section 29.

“29. Election of Mayor.— (1) The council shall, at its first meeting after each ordinary election to the council, elect one of its councillors to be the Mayor.

(2) The Mayor shall hold office for a period of five years from the date of his election and he shall continue as such Mayor, provided that in the meantime he does not cease to be a councillor.

(3) Any casual vacancy in the office of the Mayor shall be filled by a fresh election and a person elected as Mayor on any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

(4) A Mayor shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be the Mayor.”.

Amendment of
section 48-AB

25. In section 48-AB of the 1971 Act,—

(1) in the marginal heading, for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(2) in sub-section (1), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(3) in sub-section (12), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor, as the case may be” shall be substituted;

(4) in sub-section (13), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(5) in sub-section (14), for the expression “a Deputy Mayor”, the expression “a Mayor or a Deputy Mayor” shall be substituted.

Amendment of
section 66.

26. In section 66 of the 1971 Act, in sub-section (2), in clause (b), for the expression “councillor or Mayor”, the expression “councillor” shall be substituted.

PART – V.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Substitution of
section 29.

27. For section 29 of the Coimbatore City Municipal Corporation Act, 1981 (hereinafter in this Part referred to as the 1981 Act), the following section shall be substituted, namely:—

Tamil Nadu Act 25
of 1981.

“29. Election of Mayor.— (1) The council shall, at its first meeting after each ordinary election to the council, elect one of its councillors to be the Mayor.

(2) The Mayor shall hold office for a period of five years from the date of his election and he shall continue as such Mayor, provided that in the meantime he does not cease to be a councillor.

(3) Any casual vacancy in the office of the Mayor shall be filled by a fresh election and a person elected as Mayor on any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

(4) A Mayor shall be deemed to have vacated his office on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be the Mayor.”.

Amendment of
section 50-C.

28. In section 50-C of the 1981 Act,—

(1) in the marginal heading, for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(2) in sub-section (1), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor” shall be substituted;

(3) in sub-section (12), for the expression “Deputy Mayor”, the expression “Mayor or Deputy Mayor, as the case may be” shall be substituted;

(4) in sub-section (13), for the expression "Deputy Mayor", the expression "Mayor or Deputy Mayor" shall be substituted;

(5) in sub-section (14), for the expression "a Deputy Mayor", the expression "a Mayor or a Deputy Mayor" shall be substituted.

29. In section 68 of the 1981 Act, in sub-section (2), in clause (b), for the expression "councillor or Mayor", the expression "councillor" shall be substituted. Amendment of section 68.

Tamil Nadu
Ordinance
8 of 2019.

30. (1) The Tamil Nadu Municipal Laws (Fifth Amendment) Ordinance, 2019 is hereby repealed. Repeal and saving.

Tamil Nadu Act IV
of 1919.
Tamil Nadu Act V
of 1920.
Tamil Nadu Act 15
of 1971.
Tamil Nadu Act 25
of 1981.

(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919, the Tamil Nadu District Municipalities Act, 1920, the Madurai City Municipal Corporation Act, 1971 and the Coimbatore City Municipal Corporation Act, 1981, as amended by the said Ordinance, shall be deemed to have been done or taken under the respective Acts, as amended by this Act.

(By order of the Governor)

C. GOPI RAVIKUMAR,
*Secretary to Government (FAC),
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 6 OF 2020.

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

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

PART – I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 2020.

Short title and commencement.

(2) It shall be deemed to have come into force on the 31st day of December 2019.

PART – II.

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

2. In section 414-B of the Chennai City Municipal Corporation Act, 1919, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Amendment of section 414-B.

Tamil Nadu Act IV of 1919.

PART – III.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

3. In section 375-B of the Tamil Nadu District Municipalities Act, 1920, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Amendment of section 375-B.

Tamil Nadu Act V of 1920.

PART – IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

4. In section 510-AAA of the Madurai City Municipal Corporation Act, 1971, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Amendment of section 510-AAA.

Tamil Nadu Act 15 of 1971.

PART – V.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

5. In section 511-AAA of the Coimbatore City Municipal Corporation Act, 1981, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Amendment of section 511-AAA.

Tamil Nadu Act 25 of 1981.

PART – VI.**AMENDMENT TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.**

Amendment of section 10-A.

6. In section 10-A of the Tiruchirappalli City Municipal Corporation Act, 1994, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 27 of 1994.

PART – VII.**AMENDMENT TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.**

Amendment of section 10-A.

7. In section 10-A of the Tirunelveli City Municipal Corporation Act, 1994, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 28 of 1994.

PART – VIII.**AMENDMENT TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.**

Amendment of section 10-A.

8. In section 10-A of the Salem City Municipal Corporation Act, 1994, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 29 of 1994.

PART – IX.**AMENDMENT TO THE TIRUPPUR CITY MUNICIPAL CORPORATION ACT, 2008.**

Amendment of section 9-A.

9. In section 9-A of the Tiruppur City Municipal Corporation Act, 2008, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 7 of 2008.

PART – X.**AMENDMENT TO THE ERODE CITY MUNICIPAL CORPORATION ACT, 2008.**

Amendment of section 9-A.

10. In section 9-A of the Erode City Municipal Corporation Act, 2008, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 8 of 2008.

PART – XI.**AMENDMENT TO THE VELLORE CITY MUNICIPAL CORPORATION ACT, 2008.**

Amendment of section 9-A.

11. In section 9-A of the Vellore City Municipal Corporation Act, 2008, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 26 of 2008.

PART – XII.**AMENDMENT TO THE THOOTHUKUDI CITY MUNICIPAL CORPORATION ACT, 2008.**

Amendment of section 9-A.

12. In section 9-A of the Thoothukudi City Municipal Corporation Act, 2008, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.

Tamil Nadu Act 27 of 2008.

PART – XIII.**AMENDMENT TO THE THANJAVUR CITY MUNICIPAL CORPORATION ACT, 2013.**

Tamil Nadu Act 24 of 2013.	13. In section 9-A of the Thanjavur City Municipal Corporation Act, 2013, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.	Amendment of section 9-A.
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PART – XIV.**AMENDMENT TO THE DINDIGUL CITY MUNICIPAL CORPORATION ACT, 2013.**

Tamil Nadu Act 25 of 2013.	14. In section 9-A of the Dindigul City Municipal Corporation Act, 2013, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.	Amendment of section 9-A.
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PART – XV.**AMENDMENT TO THE HOSUR CITY MUNICIPAL CORPORATION ACT, 2019.**

Tamil Nadu Act 10 of 2019.	15. In section 10 of the Hosur City Municipal Corporation Act, 2019, in sub-section (4), for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.	Amendment of section 10.
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PART – XVI.**AMENDMENT TO THE NAGERCOIL CITY MUNICIPAL CORPORATION ACT, 2019.**

Tamil Nadu Act 11 of 2019.	16. In section 10 of the Nagercoil City Municipal Corporation Act, 2019, in sub-section (4), for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.	Amendment of section 10.
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PART – XVII.**AMENDMENT TO THE AVADI CITY MUNICIPAL CORPORATION ACT, 2019.**

Tamil Nadu Act 24 of 2019.	17. In section 10 of the Avadi City Municipal Corporation Act, 2019, in sub-section (4), for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted.	Amendment of section 10.
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Tamil Nadu Ordinance 13 of 2019.	18. (1) The Tamil Nadu Municipal Laws (Sixth Amendment) Ordinance, 2019 is hereby repealed.	Repeal and saving.
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(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919, the Tamil Nadu District Municipalities Act, 1920, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981, the Tiruchirappalli City Municipal Corporation Act, 1994, the Tirunelveli City Municipal Corporation Act, 1994, the Salem City Municipal Corporation Act, 1994, the Tiruppur City Municipal Corporation Act, 2008, the Erode City Municipal Corporation Act, 2008, the Vellore City Municipal Corporation Act, 2008, the Thoothukudi City Municipal Corporation Act, 2008, the Thanjavur City Municipal Corporation Act, 2013, the Dindigul City Municipal Corporation Act, 2013, the Hosur City Municipal Corporation Act, 2019, the Nagercoil City Municipal Corporation Act, 2019 and the Avadi City Municipal Corporation Act, 2019, as amended by the said Ordinance, shall be deemed to have been done or taken under the respective Acts, as amended by this Act.

Tamil Nadu Act IV of 1919.

Tamil Nadu Act V of 1920.

Tamil Nadu Act 15 of 1971.

Tamil Nadu Act 25 of 1981.

Tamil Nadu Act 27 of 1994.

Tamil Nadu Act 28 of 1994.

Tamil Nadu Act 29 of 1994.

Tamil Nadu Act 7 of 2008.

Tamil Nadu Act 8 of 2008.

Tamil Nadu Act 26 of 2008.

Tamil Nadu Act 27 of 2008.

Tamil Nadu Act 24 of 2013.

Tamil Nadu Act 25 of 2013.

Tamil Nadu Act 10 of 2019.

Tamil Nadu Act 11 of 2019.

Tamil Nadu Act 24 of 2019.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 7 OF 2020.

An Act further to amend the Tamil Nadu Panchayats Act, 1994.

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

1. (1) This Act may be called the Tamil Nadu Panchayats (Amendment) Act, 2020. Short title and commencement.

(2) It shall be deemed to have come into force on the 19th day of November 2019.

Tamil Nadu Act 21 of 1994. Amendment of section 53.

2. In section 53 of the Tamil Nadu Panchayats Act, 1994 (hereinafter referred to as the principal Act), in clause (b), after the expression “as a member of the panchayat union council”, the expression “or on being elected as chairman of the panchayat union council” shall be inserted.

3. After section 57 of the principal Act, the following section shall be inserted, namely: — Insertion of new section 57-A.

“57-A. Voting machine at elections.—Notwithstanding anything contained in this Act or the rules made thereunder, the giving and recording of votes by voting machines may be adopted in such ward or wards of a village panchayat, panchayat union and district panchayat and for election of president of such village panchayat or village panchayats as the State Election Commission may, having regard to the circumstances of each case, specify.

Explanation.— For the purpose of this section, “voting machine” means any machine or apparatus whether operated electronically or otherwise used for giving or recording of votes and any reference to a ballot box or ballot paper in this Act or the rules made thereunder shall, save as otherwise provided, be construed as including a reference to such voting machine wherever such voting machine is used at any election.”.

Tamil Nadu Ordinance 7 of 2019. Repeal and saving.

4. (1) The Tamil Nadu Panchayats (Fourth Amendment) Ordinance, 2019 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Principal Act, as amended by this Act.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 8 OF 2020.

An Act further to amend the Tamil Nadu Panchayats Act, 1994.

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

1. (1) This Act may be called the Tamil Nadu Panchayats (Second Amendment) Act, 2020. Short title and commencement.

(2) It shall be deemed to have come into force on the 31st day of December 2019.

Tamil Nadu Act 21 of 1994. 2. In section 261-A of the Tamil Nadu Panchayats Act, 1994, for the expression “upto the 31st day of December 2019”, the expression “upto the 30th day of June 2020” shall be substituted. Amendment of section 261-A.

Tamil Nadu Ordinance 12 of 2019. 3. (1) The Tamil Nadu Panchayats (Fifth Amendment) Ordinance, 2019 is hereby repealed. Repeal and saving.

Tamil Nadu Act 21 of 1994. (2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Panchayats Act, 1994, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 9 OF 2020.

An Act further to amend the Tamil Nadu Dr.Ambedkar Law University Act, 1996.

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

1. (1) This Act may be called the Tamil Nadu Dr.Ambedkar Law University (Amendment) Act, 2020. Short title and commencement.

(2) It shall be deemed to have come into force on 27th day of December, 2019.

Tamil Nadu Act 43 of 1997. Amendment of Section 15.

2. In section 15 of the Tamil Nadu Dr.Ambedkar Law University Act, 1996, in sub-section (2), for clause(a), the following clause shall be substituted, namely:-

“(a) The holder of the post of Registrar,-

(i) must possess a Master’s Degree in Law with not less than 55% of marks or of an equivalent grade in a point scale wherever grading system is followed; and

(ii) A. must possess 3 years of experience as Professor or 8 years of experience as Associate Professor or 15 years of experience as Assistant Professor at academic level 11 and above in the Tamil Nadu Dr.Ambedkar Law University or in a Government Law College in the State or comparable experience in research establishment or other institutions of higher education; or

B. must possess 3 years of experience as a Principal of a Government Law College in the State; or

C. must possess 15 years of administrative experience, of which 8 years shall be as Deputy Registrar or an equivalent post in the Tamil Nadu Dr.Ambedkar Law University or other Universities in the State; or

D. must possess 3 years of experience as an officer of the Government not lower in rank than that of the Deputy Secretary to Government, Law Department.”

Tamil Nadu Ordinance 11 of 2019. Repeal.

3. The Tamil Nadu Dr.Ambedkar Law University (Amendment) Ordinance, 2019 is hereby repealed.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th February 2020 and is hereby published for general information:—

ACT No. 10 OF 2020.

An Act further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

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

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Act, 2020.

Short title and commencement.

(2) Section 13 shall be deemed to have come into force on the 1st day of September 2019 and all the remaining provisions of this Act shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act
19 of 2017.

2. In section 2 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (4), after the expression “the Appellate Authority for Advance Ruling”, the expression “the National Appellate Authority for Advance Ruling” shall be inserted.

Amendment of section 2.

Amendment of section 10.

3. In section 10 of the principal Act,—

(1) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely:—

“**Explanation.**— For the purposes of the second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State.”;

(2) in sub-section (2),—

(a) in clause (d), the expression “and” occurring at the end, shall be omitted;

(b) in clause (e), for the expression “Council:”, the expression “Council; and” shall be substituted;

(c) after clause (e), the following clause shall be inserted, namely:—

“(f) he is neither a casual taxable person nor a non-resident taxable person.”;

(3) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent of the turnover in State, if he is not—

(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

(b) engaged in making any inter-State outward supplies of goods or services;

(c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

(d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and

(e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.”;

Central Act 43
of 1961.

(4) in sub-section (3), after the expression “under sub-section (1)” occurring in two places, the expression “or sub-section (2-A), as the case may be,” shall be inserted;

(5) in sub-section (4), after the expression “of sub-section (1)”, the expression “or sub-section (2-A), as the case may be,” shall be inserted;

(6) in sub-section (5), after the expression “under sub-section (1)”, the expression “or sub-section (2-A), as the case may be,” shall be inserted;

(7) after sub-section (5), the following Explanations shall be inserted, namely:—

“**Explanation-1.**— For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

“**Explanation-2.**— For the purposes of determining the tax payable by a person under this section, the expression “turnover in State” shall not include the value of following supplies, namely:—

(i) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and

(ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

Amendment of
section 22.

4. In section 22 of the principal Act, in sub-section (1), after the second proviso, the following proviso and Explanation shall be inserted, namely:—

“Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.— For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

Amendment of section 25. 5. In section 25 of the principal Act, after sub-section (6), the following sub-sections shall be inserted, namely:—

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any part of the State, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.— For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.”.

Central Act 18 of 2016

6. After section 31 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 31A.

“31A. Facility of digital payment to recipient.— The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”.

Amendment of
section 39.

7. In section 39 of the principal Act,—

(1) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”;

(2) for sub-section (7), the following sub-section shall be substituted, namely:—

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”.

Amendment of
section 44.

8. In section 44 of the principal Act, in sub-section (1), the following provisos shall be inserted, namely:—

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

9. In section 49 of the principal Act, after sub-section (9), the following sub-sections shall be added, namely:—

Amendment of section 49.

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).”.

10. In section 50 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

Amendment of section 50.

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”.

11. In section 52 of the principal Act,—

Amendment of section 52.

(1) in sub-section (4), the following provisos shall be inserted, namely:—

“Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”;

(2) in sub-section (5), the following provisos shall be inserted, namely:—

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

12. After section 53 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 53A.

“53A. Transfer of certain amounts.- Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act or under the Goods and Services Tax (Compensation to States) Act, the Government shall, transfer to the central tax account or integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”.

Amendment of section 54. 13. In section 54 of the principal Act, after sub-section (8), the following sub-section shall be inserted, namely:—

“(8-A) Where the Central Government has disbursed the refund of State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government.”.

Amendment of section 95. 14. In section 95 of the principal Act,—

(1) in clause (a),—

(a) after the expression “the Appellate Authority”, the expression “or the National Appellate Authority” shall be inserted;

(b) after the expression “of section 100”, the expression “or of section 101C of the Central Goods and Services Tax Act” shall be inserted;

(2) after clause (e), the following clause shall be inserted, namely:—

“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.”.

Insertion of new section 101A. 15. After section 101 of the principal Act, the following section shall be inserted, namely:—

“101A. National Appellate Authority for Advance Ruling under the Central Goods and Services Tax Act shall be Appellate Authority under this Act.— Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section 101A of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act.”.

Amendment of section 102. 16. In section 102 of the principal Act,—

(1) after the expression “the Appellate Authority” occurring in two places, the expression “or the National Appellate Authority” shall be inserted;

(2) for the expression “or section 101”, the expression “or section 101 of this Act or section 101C of the Central Goods and Services Tax Act” shall be substituted;

(3) for the expression “or the appellant”, the expression “appellant, the Authority or the Appellate Authority” shall be substituted.

Amendment of section 103. 17. In section 103 of the principal Act,—

(1) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B of the Central Goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.”;

Central Act 43
of 1961.

(2) in sub-section (2), after the expression "in sub-section (1)", the expression "and sub-section (1-A)" shall be inserted.

18. In section 104 of the principal Act, in sub-section (1),—

Amendment of
section 104.

(1) after the expression "the Authority or the Appellate Authority", the expression "or the National Appellate Authority" shall be inserted;

(2) for the expression "of section 101", the expression "of section 101 of this Act or section 101C of the Central Goods and Services Tax Act" shall be substituted.

19. In section 105 of the principal Act,—

Amendment of
section 105.

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Powers of Authority, Appellate Authority and National Appellate Authority.";

(2) in sub-section (1), after the expression "the Appellate Authority", the expression "or the National Appellate Authority" shall be inserted;

(3) in sub-section (2), after the expression "the Appellate Authority" occurring in two places, the expression "or the National Appellate Authority" shall be inserted.

20. In section 106 of the principal Act,—

Amendment of
section 106.

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Procedure of Authority, Appellate Authority and National Appellate Authority.";

(2) after the expression "the Appellate Authority", the expression "or the National Appellate Authority" shall be inserted.

21. In section 171 of the principal Act, after sub-section (3), the following sub-section shall be added, namely:—

Amendment of
section 171.

"(4) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.— For the purposes of this section, the expression "profiteered" shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both."

Amendment of
Notification.

22. (1) The following S.No. and the entries relating thereto which was inserted by the Commercial Taxes and Registration Department Notification No.II(2)/CTR/917(e-2)/2017, published at pages 20-22 in Part II - Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 14th November 2017, in the Schedule to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-5)/2017, published at pages 68-75 in Part II - Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June 2017, shall be deemed to have come into force on the 1st day of July 2017, namely:—

(1)	(2)	(3)
"103A	26	Uranium Ore Concentrate."

(2) For the purposes of sub-section (1), the Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Government had the power to amend the said notification under sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

Repeal and
saving.

23. (1) The Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2019 is hereby repealed.

Tamil Nadu
Ordinance
10 of 2019.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Goods and Services Tax Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

Tamil Nadu
Act 19 of
2017.

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.