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# 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 28th May 2013 and is hereby published for general information:—

#### ACT No. 14 OF 2013.

### 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-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2013.

Short title and commencement.

Amendment of

Schedule.

First

- (2) It shall come into force at once.
- Tamil Nadu Act 32 of 2006.
- 2. In the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act),—
- (1) in PART-B, after Serial Number (56) and the entry relating thereto, the following Serial Number and entry shall be inserted, namely:-
  - "(56-A). Gypsum of all forms and descriptions";
  - (2) in PART-C,-
    - (i) the entries against Serial Number (22) shall be numbered as (i);
- (ii) after the entries as so numbered, the following entries shall be inserted, namely:—
  - "(ii) Disinfectants and Germicides.".
  - 3. In the Fourth Schedule to the principal Act, in PART-B,—

Amendment of Fourth Schedule.

- (1) Serial Number 17-A and the entries relating thereto, shall be omitted;
- (2) after Serial Number 38 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—
  - "38-A. Goods which are used for agricultural / horticultural purposes, namely:-
    - (a) Chemical Fertilizers
- (b) Insecticides, Pesticides, Rodenticides, Weedicides, Fungicides, Herbicides and combinations thereof, Plant-growth promoters, Plant Nutrients, Micro Nutrients and Bio fertilizers".

(By order of the Governor)

G. JAYACHANDRAN, Secretary to Government, Law Department.