



# TAMIL NADU GOVERNMENT GAZETTE

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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 2nd February 2010 and is hereby published for general information:—

**ACT No. 9 OF 2010.**

***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 Sixtieth Year of the Republic of India, as follows:—

Short title and  
commence-  
ment.

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2010.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of  
section 18.

2. In section 18 of the Tamil Nadu Value Added Tax Act, 2006, in sub-section (3), for the expression "from the date of accrual of such input tax credit", the expression "from the date of making zero rate sale" shall be substituted.

Tamil Nadu  
Act  
32 of 2006.

(By order of the Governor)

S. DHEENADHAYALAN,  
*Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2010 and is hereby published for general information:—

**ACT No. 10 OF 2010.**

***An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.***

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

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 2010.

Short title and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 6th day of January 1993.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939, in clause (7), for sub-clause (d), the following shall be substituted, namely:—

Amendment of  
section 3.

“(d) any payment deemed to have been made under sub-section (1-A) of section 4 in respect of any taxable complimentary ticket,

but shall not include such maintenance charge which the licensee of cinematograph exhibition is permitted to collect, by order of the Government, from time to time, under the Tamil Nadu Cinemas Regulation Act, 1955 (Tamil Nadu Act IX of 1955) and collected by the said licensee:

Provided that such maintenance charge shall be printed on the tickets.”.

3. The Tamil Nadu Entertainments Tax (Second Amendment) Act, 1995 and section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 are hereby repealed.

Repeal.

4. All amounts collected by the licensees of cinematograph exhibition as maintenance charge, in accordance with the orders issued by the State Government during the period commencing from the 6th day of January 1993 and ending with the date of publication of the Tamil Nadu Entertainments Tax (Amendment) Act, 2010, shall not be included in the payment for admission for the purpose of determining the amount of tax payable under the Tamil Nadu Entertainments Tax Act, 1939.

Saving.

(By order of the Governor)

S. DHEENADHAYALAN,  
Secretary to Government,  
Law Department.

Tamil Nadu  
Act  
X of 1939.

Tamil Nadu  
Act  
39 of 1995.

Tamil Nadu  
Act  
38 of 2004.

Tamil Nadu  
Act  
X of 1939.