



# 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 5<sup>th</sup> August 2009 and is hereby published for general information:-

## ACT No.23 OF 2009.

### *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:-

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2009.

Short title and  
commencement

(2) It shall be deemed to have come into force on the 1<sup>st</sup> day of April 2009.

Tamil Nadu Act  
32 of 2006

2. In the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006, in Part-B, after item 41 and the entries relating thereto, the following items and entries shall be inserted, namely:--

Amendment of  
Fourth Schedule

"41-A. Handmade steel trunk boxes.

41-B. Handmade in containers.".

(By order of the Governor)

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

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5<sup>th</sup> August 2009 and is hereby published for general information:-

### ACT No.25 OF 2009.

#### *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:-

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2009

Short title and  
commencement

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

Tamil Nadu Act  
32 of 2006

2. After Section 6 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:--

Insertion of new  
section 6-A

#### *"6-A. Payment of tax at compounded rate by brick manufacturers.—*

(1) Notwithstanding anything contained in this Act, every dealer manufacturing bricks may, at his option, instead of paying tax in accordance with the provisions of sub-section (2) of section 3, pay tax, for each year, by way of composition the lumpsum linked with production capacity of each kiln as specified in the Seventh Schedule.

(2) Every dealer, who opts for payment of tax under sub-section (1), shall apply to the assessing authority on or before the 30<sup>th</sup> day of April of the year or within thirty days of commencement of business, as the case may be and shall pay tax in advance during the year in monthly instalments and for this purpose, he shall furnish such returns, within such period and in such manner, as may be prescribed.

Provided that for the year 2009-10, every dealer who opts for payment of tax under sub-section (1) shall apply to the assessing authority within two months from the date of commencement of the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2009.

Provided further that in respect of dealers referred to in the first proviso, the total turnover for the period prior to the date of opting for payment of tax under sub-section (1), shall be treated as the total turnover for that year and the excess input tax credit, if any, on that date shall lapse to the Government.

(3) The option so exercised under sub-section (2) shall be final for that year and shall continue for subsequent years until the dealer becomes ineligible or withdraws his option in writing.

(4) The dealer who pays tax under this section shall not collect any amount by way of tax or purporting to be by way of tax and shall not be entitled to input tax credit on goods purchased by him.

(5) The dealer who purchases goods from such dealer shall not be entitled to input tax credit on the goods purchased by him.

(6) Notwithstanding the operation of a brick kiln for a part of the year, the dealer owning the kiln and opted for payment of lumpsum shall be liable to make payment of lumpsum for the whole year, except when the dealer opts for payment of lumpsum for the first time after the commencement of the business, he shall be liable to pay lumpsum from the beginning of the month in which he exercises his option.

*Explanation:-* For the purpose of this section, "brick manufacturer" means the manufacturer of brick specified in sub-item (a) or (b) of item (22) in Part-B of the First

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Schedule".

Insertion of  
Seventh  
Schedule

3. After the Sixth Schedule to the principal Act, the following Schedule shall be added, namely:-

## THE SEVENTH SCHEDULE

(See section 6-A)

Compounded rate for Brick Kilns.

Serial No.	Brick Kiln capacity	Lumpsum tax per annum in lieu of tax payable
1.	Kiln upto 16 chambers	Rs. 90,000
2.	Kiln with more than 16 chambers but not exceeding 26 chambers	Rs. 1,20,000
3.	Kiln with more than 26 chambers but not exceeding 32 chambers	Rs. 1,80,000
4.	Kiln with more than 32 chambers	Rs. 1,80,000 plus Rs. 6,000 per additional chamber above 32 chambers

*Explanation:-* If a kiln is designed to be fired at two places, the rate of lumpsum payable by the dealer owning such kiln shall be double of the aforesaid rates."

(By order of the Governor)

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

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5<sup>th</sup> August 2009 and is hereby published for general information:-

## ACT No. 26 OF 2009.

### 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:-

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2009.

Short title and  
commencement

(2) It shall come into force at once.

Tamil Nadu Act  
32 of 2006.

2. After sub-section (1) of section 3 of the Tamil Nadu Value Added Tax Act, 2006, the following sub-section shall be inserted, namely:-

Amendment of  
section  
3 Amendment of  
section 3

Tamil Nadu Act  
1 of 1959.

"(1-A) Notwithstanding anything contained in this Act, for the purpose of assessment of tax under this Act, for the period from the 1<sup>st</sup> day of January 2007 to the 31<sup>st</sup> day of March 2007 in respect of dealers referred to in clause (a) or (b) of sub-section (1), the total turnover for the period from the 1<sup>st</sup> day of April 2006 to the 31<sup>st</sup> day of December 2006 under the repealed Tamil Nadu General Sales Tax Act, 1959 and the total turnover for the period from the 1<sup>st</sup> day of January 2007 to the 31<sup>st</sup> day of March 2007 under this Act, shall be the total turnover for the year 2006-2007. In respect of such dealer whose total turnover for that year exceeds the total turnover referred to in the said clause (a) or (b) of sub-section (1) and if,-

(a) such dealer has not collected the tax under this Act, he is not liable to pay tax under this Act,

(b) such dealer has collected the tax under this Act, he is liable to pay tax under this Act and the other provisions of this Act shall apply to such dealer."

(By order of the Governor)

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