



TAMILNADU 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 of the 16th December 2006 and is hereby published for general information:--

ACT No.36 OF 2006.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:--

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 2006.

(2) It shall be deemed to have come into force on the 6th day of September 2006. Short title and commencement.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in part-B, in item 1, sub-item (iv) and the entries relating thereto shall be omitted. Amendment of First Schedule.

3. In the Second Sechedule to the principal Act, in item 6, in sub-item (viii), for the expression "Coconut including Copra (cocos nucifera)", the expression "Copra (cocos nucifera)" shall be substituted. Amendment of Second Schedule

4. In the Third Schedule to the principal Act, in Part-B,--

(i) for item 17 and the entries relating thereto, the following item and entries shall be substituted, namely:-- Amendment of Third Schedule.

"17. coconut.";

(ii) for item 25 and the entries relating thereto, the following item and entries shall be substituted, namely:--

"25. Footwear with MRP rate less than rupees two hundred.";

(iii) for item 57 and the entries relating thereto, the following item and entries shall be substituted, namely:--

"57. Gum Benzoin (sambirani) and instant Sambirani in the form of tablets or sticks.".

(By order of the Governor)

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

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor of the 16th December 2006 and is hereby published for general information:--

ACT No.37 OF 2006.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:--

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 2006.

Short title and commencement.

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

Tamil Nadu Act
1 of 1959.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), after section 12-B, the following section shall be inserted, namely:--

Insertion of new section 12-c.

"12-C. *Assessment of sales in certain cases.*— (1) Notwithstanding anything contained in this Act but subject to the provisions of section 16, the assessment of a dealer in respect of the assessment for the period prior to the 1st day of April 2006 shall be on the basis of the return relating to his turnover and on the basis of the declaration or certificate as may be prescribed, furnished on or before the 31st March 2007 and such return shall be accepted without requiring the presence of the dealer or production of books of accounts by the dealer subject to such conditions as may be prescribed:

Provided that this sub-section shall not apply to a dealer who has filed an appeal or other proceeding in respect of any assessment for the period referred to in this sub-section and is pending before the High Court or the Supreme Court, as the case may be.

(2) Every dealer who claims to be not liable to pay tax and has not filed return, shall file the return on or before the 31st March 2007 in the prescribed manner relating to his turnover for the period prior to the 1st day of April 2006 and such return shall be accepted, subject to the provisions of section 16, failing which his registration shall be cancelled, after giving him a reasonable opportunity of being heard."

(By order of the Governor)

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