



ABSTRACT

Tamil Nadu Value Added Tax Act, 2006 – Budget Announcements for the year 2012-2013 – Amendments to the First Schedule, Second Schedule and the Fourth Schedule of the said Act - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.47

Dated: 27.3.2012
Panguni 14,
Thiruvalluvar Aandu, 2043

Read:

Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th March, 2012.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

To

The Principal Secretary/Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette, dated 27th March, 2012 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned. (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5)

p.t.o.

Copy to:-

- The Chief Minister's Office, Chennai – 9.
The Senior P.A. to Minister (Finance), Chennai -9.
The Senior P.A. to Minister (Commercial Taxes and Registration, Law, Courts and Prisons), Chennai – 9.
The Accountant General,(Accounts and Entitlements), Chennai-18(By name).
The Accountant General (Audit-I) / (Audit-II), Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
The Principal Secretary to Government, Finance Department, Chennai – 9.
The Secretary, Public (S.C.) Department, Chennai – 9.
The Principal Secretary, Home, Prohibition and Excise Department, Chennai – 9.
The Principal Secretary, Environment and Forests Department, Chennai – 9.
The Principal Secretary, Energy Department, Chennai – 9.
The Principal Secretary, Health and Family Welfare Department, Chennai – 9.
The Secretary, Co-operation, Food and Consumer Protection Department, Chennai – 9.
The Secretary to Government, Micro, Small and Medium Enterprises Department, Chennai – 9.
The Secretary, Law Department, Chennai - 9.
The Director of Information and Public Relations (Press Release) Department, Chennai - 9.
The Commercial Taxes and Registration (B1) Department, Chennai-9 (for taking further action for introduction of a Bill in the Tamil Nadu Legislative Assembly).
The Commercial Taxes and Registration (D/U) Department, Chennai-9. NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu Government website www.tn.gov.in).
SF/SC.

// Forwarded: By order //

S. Anil
27/3/2012
SECTION OFFICER.

p.t.o.

ANNEXURE.
NOTIFICATION-I.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the **Second Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012.**

AMENDMENTS.

In the Second Schedule,-

(1) for items 1 and 2 and the entries relating thereto, the following items and entries shall be substituted, namely:-

"1.	Alcoholic liquors of all kinds for human consumption which are purchased/procured/brought from outside the State other than foreign liquors falling under item 3.	At the point of first sale in the State.	58 per cent.
		At the second point of sale in the State.	14.5 per cent.
2.	Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3.	At the point of first sale in the State.	58 per cent.
		At the second point of sale in the State.	38 per cent.
		At the third point of sale in the State.	14.5 per cent.";

(2) for Explanation-I, the following Explanation shall be substituted, namely:-

"Explanation-I.- For the purpose of levy of tax at the second point of sale in the State for the item in Sl.No.2, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale. While, for the purpose of levy of tax at the third point of sale in the State for the item in Sl.No.2, it shall be on the total turnover of that item."

p.t.o.

NOTIFICATION - II.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the **First Schedule and the Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012.**

AMENDMENTS.

- (1) In the Fourth Schedule, in Part-B, item 65 and the entries relating thereto shall be omitted;
- (2) In the First Schedule, in Part-B, for item 145 and the entries relating thereto, the following items and entries shall be substituted, namely:-

"145. (i) Vegetable oils including refined vegetable oils.

(ii) Oil cake other than those specified in the Fourth Schedule."

NOTIFICATION - III.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the **First Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012.**

AMENDMENTS.

In the First Schedule, in Part-B,-

- (1) the existing entry in Serial Number 46 shall be renumbered as Serial Number 46-A;
- (2) before the above entry as so renumbered, the following entry shall be inserted, namely:-

"46. Electrically operated two wheelers (E-bikes)."

NOTIFICATION - IV.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the **First Schedule** to the said Act.

2. The amendment hereby made shall come into force on the **1st day of April 2012.**

AMENDMENT.

In the First Schedule, in Part-B, after item 34 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"34-A. Compact Fluorescent Lamps and Compact Fluorescent Tubes."

NOTIFICATION - V.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the **Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012.**

AMENDMENTS.

In the Fourth Schedule, in Part-B,-

(1) the existing **items 48-A** and **48-B** shall be renumbered as **items 48-B** and **48-C** respectively;

(2) after **item 48** and the entries relating thereto, the following item and entry shall be inserted, namely:-

"48-A Insulin of all types."

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NOTIFICATION - VI.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the **First Schedule** to the said Act.

2. The amendment hereby made shall come into force on the **1st day of April 2012.**

AMENDMENT.

In the First Schedule, in Part-B, after item 67-A(ai) and the entries relating thereto, the following item and entries shall be inserted, namely:-

"67-A(aii). Splints and Veneers for matches."

NOTIFICATION - VII.

In exercise of the powers conferred by sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the **Fourth Schedule** to the said Act.

2. The amendments hereby made shall come into force on the **1st day of April 2012.**

AMENDMENTS.

In the Fourth Schedule, in Part-B,-

(1) the existing **items 41-A** and **41-B** shall be renumbered as **items 41-B** and **41-C** respectively;

(2) after item 41 and the entries relating thereto, the following item and entry shall be inserted, namely:-

"41-A Handmade locks."

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

/True copy/

S. Dhiti
SECTION OFFICER. 27/3/2012