

### **ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – Amendment to the Fourth Schedule of the said Act – Notification - Issued.

## COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.Ms.No.49

Dated: 27.3.2012 Panguni 14, Thiruvalluvar Aandu, 2043

Read:

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

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### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 27<sup>th</sup> 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 Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated 27<sup>th</sup> 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.)

### 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-600 018.

The Principal Secretary to Government, Finance Department, Chennai – 9.

The Secretary, Public (S.C.) Department, Chennai - 9.

The Secretary, Agriculture Department, Chennai-9.

The Secretary, Law 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).

NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu Government website <a href="www.tn.gov.in">www.tn.gov.in</a>). SF/SC.

// Forwarded: By order //

p.t.o.

# ANNEXURE. NOTIFICATION.

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 1<sup>st</sup> day of April 2012.

### AMENDMENTS.

- 1. In the Fourth Schedule, in Part B, in Serial Number 1, for sub-entry (ii), the following sub-entries shall be substituted, namely:-
  - "(ii) Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by the Government.
  - (iii) Sprayers, sprinklers and drip irrigation equipments including their parts and accessories.".

SUNIL PALIWAL SECRETARY TO GOVERNMENT

/True copy/

SECTION OFFICER.