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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 31st May 2012 and is hereby published for general information:—

ACT No. 18 OF 2012.

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 Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2012.

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. In the Tamil Nadu Value Added Tax Act, 2006, after section 63, the following section shall be inserted, namely:—

Insertion of new section 63-A.

63-A. Accounts to be audited in certain cases.—(1) Every registered dealer whose total turnover including zero-rate sale and sale in the course of inter-State trade or commerce as specified in section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) in a year, exceeds one crore rupees, shall get his accounts in respect of that year, audited by an Accountant and submit a report of such audit in the prescribed Form, duly signed and verified by the Accountant, to the Assessing authority, within such period as may be prescribed.

Explanation.—For the purpose of this section “Accountant” means, a Chartered Accountant as defined in the Chartered Accountants Act, 1949 (Central Act 38 of 1949) or a Cost Accountant as defined in the Cost and Works Accountants Act, 1959 (Central Act 23 of 1959).

(2) If such registered dealer fails to get his accounts audited and submit a report of such audit within the prescribed period, as required in sub-section (1), the Assessing authority may, after giving a reasonable opportunity of being heard, direct such registered dealer to pay by way of penalty of sum of rupees ten thousand, in addition to any tax payable, in respect of the said period:

Provided that, this section shall not apply to the departments of Central and State Governments, local authorities, the railway administration as defined under the Railways Act, 1989 (Central Act 24 of 1989), the Tamil Nadu State Road Transport Corporations and similar such registered dealers, as may be notified by the Government.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2012 and is hereby published for general information:—

ACT No. 19 OF 2012.

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 Sixty-third Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2012.

Short title and commencement.

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

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006,-

Amendment of Second Schedule.

(1) against Serial Number 5, for item (ii) and the entries relating thereto in columns (2), (3) and (4), the following item and entries shall, respectively, be substituted, namely:-

“(ii) Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines.	At the point of first sale in the State	5 per cent.”;
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(2) against Serial Number 11, in column (4), for the entry “4 per cent”, the entry “5 per cent” shall be substituted;

(3) after Explanation III, the following Explanation shall be added, namely:-

“*Explanation IV.*—For the purpose of item (ii) against Serial Number 5, “scheduled airlines” mean the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.”.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2012 and is hereby published for general information:—

ACT No. 23 OF 2012.

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 Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2012.

Short title and commencement.

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

2. In the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in section 2, after clause (4), the following clause shall be inserted, namely:—

Amendment of section 2.

“(4-A) “Assessment” means an assessment made or deemed to have been made under this Act and includes a re-assessment or revision of assessment;”.

3. For section 21 of the principal Act, the following section shall be substituted namely:—

Substitution of section 21.

“21. **Filing of Returns.**— Every dealer, registered under this Act, shall file return, in the prescribed form showing the total and taxable turnover within the prescribed period, in the prescribed manner along with the prescribed documents and proof of payment of tax. The tax under this section shall become due without notice of demand to the dealer on the last date of the period for filling return as prescribed.”.

4. In section 22 of the principal Act,—

Amendment of section 22.

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Deemed assessment and Procedure to be followed by assessing authority.”;

(2) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The assessing authority shall accept the returns submitted for the year, by the dealer, if the returns are in the prescribed form and accompanied with the prescribed documents and proof of payment of tax. Every such dealer shall be deemed to have been assessed for the year on the 31st day of October of the succeeding year:

Provided that in respect of such returns submitted for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010 and 2010-2011, on which assessment orders are not passed shall be deemed to have been assessed on the 30th day of June 2012.”;

(3) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) If no return is submitted by the dealer for any period of the year or if the return filed is incomplete or incorrect, or if not accompanied with any of the documents prescribed or proof of payment of tax, the assessing authority shall, after making such enquiry as it may consider necessary, assess the dealer to the best of its judgment, subject to such conditions as may be prescribed, after the completion of that year:

Provided that before taking action under this sub-section, the dealer shall be given a reasonable opportunity of being heard.”;

(4) for sub-section (5) including the proviso thereunder, the following sub-section including the proviso and the Explanation shall be substituted, namely:-

“(5) In addition to the tax assessed under sub-section (4), the assessing authority shall, in the order of assessment passed under sub-section (4) or by a separate order, direct the dealer to pay by way of penalty, a sum which shall be, one hundred and fifty percent of the difference of the tax assessed and the tax already paid as per the returns:

Provided that no penalty under this sub-section shall be imposed after the period of six years from the date of assessment order unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

Explanation.- For the purpose of levy of penalty under this sub-section, the tax assessed on the following kinds of turnover shall be deducted from the tax assessed under sub-section (4):-

(i) Any turnover representing additions to the turnover as per the returns made by the assessing authority without reference to any specific concealment of turnover;

(ii) Any turnover estimated by the assessing authority with reference to any specific concealment of turnover as per the returns;

(iii) Any turnover on which tax is paid at the concessional rate subject to the condition of furnishing any declaration but where such declaration could not be furnished at the time of assessment.”.

Amendment of section 25.

5. In section 25 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:-

“(1) If any dealer who is liable to pay tax under this Act fails to submit return within the prescribed period, or if the return submitted by him appears to the assessing authority to be incomplete or incorrect, the assessing authority may, after making such enquiry as it considers necessary, determine provisionally the tax payable by the dealer to the best of its judgment.”.

Amendment of section 27.

6. In section 27 of the principal Act,—

(1) in sub-section (1),-

(i) in clause (a), for the expression “five years from the date of assessment order by the assessing authority”, the expression “six years from the date of assessment” shall be substituted;

(ii) in clause (b), for the expression “five years from the date of order of assessment by the assessing authority”, the expression “six years from the date of assessment” shall be substituted;

(2) in sub-section (2), for the expression “five years from the date of order of assessment”, the expression “six years from the date of assessment” shall be substituted;

Amendment of section 28.

7. In section 28 of the principal Act, in sub-section (1), for the expression “five years from the date of order of assessment by the assessing authority”, the expression “six years from the date of assessment” shall be substituted.

8. In section 40 of the principal Act, in the first proviso to sub-section (2), for the expression "five years from the date of order of the assessment", the expression "six years from the date of assessment" shall be substituted.

Amendment of section 40.

9. In section 53 of the principal Act,-

Amendment of section 53.

(1) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) The Joint Commissioner may, of his own motion, call for and examine any assessment deemed to have been made under sub-section (2) of section 22 or an order passed or proceeding recorded by the appropriate authority under sub-sections (4), (5) and (6) of section 22 or sections 24, 25, sub-sections (1), (2), (3) and (4) of section 27, section 28 or section 29, and if such assessment or order or proceeding recorded is prejudicial to the interests of revenue, may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may initiate proceedings to revise, modify or set aside such assessment or order or proceeding and may pass such order thereon as he thinks fit.";

(2) in sub-section (2), for clause (c), the following clause shall be substituted, namely:-

"(c) more than six years have expired after the date of assessment:".

10. In section 55 of principal Act,-

Amendment of section 55.

(1) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) The Additional Commissioner may, of his own motion, call for and examine any assessment deemed to have been made under sub-section (2) of section 22 or an order passed or proceeding recorded by the appropriate authority under sub-sections (4), (5) and (6) of section 22 or sections 24, 25, sub-sections (1), (2), (3), and (4) of section 27, section 28 or section 29 or an order passed by the joint Commissioner under sub-section (1) of section 53 or sub-section (3) of section 54 and if such assessment or order or proceeding recorded is prejudicial to the interests of revenue, may make such inquiry or cause such inquiry to be made and, subject to the provision of this Act, may initiate proceedings to revise, modify or set aside such assessment or order or proceeding and may pass such order thereon as he thinks fit.";

(2) in sub-section (2), for clause (c), the following clause shall be substituted, namely:-

"(c) more than six years have expired after the date of assessment:".

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2012 and is hereby published for general information:—

Act No. 25 of 2012.

A Bill 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 Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Sixth Amendment) Act, 2012.

Short title and commencement.

(2) It shall be deemed to have come into force on the first day of April 2012.

Tamil Nadu
Act
32 of 2006.

2. In the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in PART-B,—

Amendment of First Schedule.

(1) after Serial Number 34 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(34-A) Compact Fluorescent Lamps and Compact Fluorescent Tubes.”;

(2) Serial Number (46) shall be renumbered as Serial Number (46-A); and before Serial Number (46-A) as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“(46) Electrically operated two wheelers (E-bikes).”;

(3) against Serial Number (67-A), after item (ai) and the entries relating thereto, the following item and entries shall be inserted, namely:—

“(aii) Splints and Veneers for matches.”;

(4) for the entries against Serial Number (145), the following entries shall be substituted, namely:—

“(i) Vegetable oils including refined vegetable oils;

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

3. In the Second Schedule to the principal Act,—

Amendment of Second Schedule.

(1) for Serial Numbers 1 and 2 and the entries relating thereto, the following Serial Numbers 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 against Serial Number 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 against Serial Numbers 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 on the goods specified against Serial Number 2,—

(a) at the second point of sale in the State, 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;

(b) at the third point of sale in the State, the total turnover of that goods shall be taken into account.”.

Amendment of
Fourth
Schedule.

4. In the Fourth Schedule to the principal Act, in PART-B,—

(1) in Serial Number 1, for item (ii) and the entries relating thereto, the following items and entries shall be substituted, namely:—

“(ii) Agricultural implements other than those specified in item (i) above and those powered or operated by tractors or power tillers, as notified by the Government and their parts and accessories.

(iii) Sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”;

(2) Serial Numbers 41-A and 41-B shall be renumbered as Serial Numbers 41-B and 41-C, respectively; and before Serial Number 41-B as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“41-A. Handmade locks.”;

(3) Serial Numbers 48-A and 48-B shall be renumbered as Serial Numbers 48-B and 48C, respectively; and before Serial Number 48-B as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“48-A. Insulin of all types.”;

(4) Serial Number 65 and the entries relating thereto shall be omitted.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.