



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 9th February 2012 and is hereby published for general information:—

ACT No. 3 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 (Amendment) Act, 2012.

Short title and commencement.

(2) It shall come into force on the 1st day of April 2012.

Tamil Nadu
Act
32 of 2006.

2. For section 41 of the Tamil Nadu Value Added Tax Act, 2006, the following section shall be substituted, namely:—

Amendment of section 41.

“41. Forfeiture of tax collected.—If any person or registered dealer collects any amount by way of tax or purporting to be by way of tax and his turnover for the year falls short of the taxable limit specified under this Act, the sum so collected shall be remitted to the Government and forfeited, after deducting the eligible input tax credit claim, if any, on the corresponding purchases.”.

(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 9th February 2012 and is hereby published for general information:—

ACT No. 4 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 (Second 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 section 6 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in sub-section (1), in item (iii), for the words “four per cent”, the words “five per cent” shall be substituted.

Amendment of section 6.

3. In section 7 of the principal Act, in sub-section (1),—

Amendment of section 7.

(i) in clause (a), for the words “twelve and half per cent”, the words “fourteen and half per cent” shall be substituted;

(ii) in clause (b), for the words “four per cent”, the words “five per cent” shall be substituted.

4. In section 13 of the principal Act, in sub-section (1), in item (iii), for the words “four per cent”, the words “five per cent” shall be substituted.

Amendment of section 13.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.