



GOVERNMENT OF TAMIL NADU
2010

[Regd. No. TN/CCN/467/2009-11.
[R. Dis. No. 197/2009.
[Price: Rs. 6.40 Paise.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 154]

CHENNAI, THURSDAY, MAY 27, 2010
Vaikasi 13, Thiruvalluvar Aandu-2041

Part IV—Section 2

Tamil Nadu Acts and Ordinances

CONTENTS

Acts:	<i>Pages.</i>
No. 19 of 2010—Tamil Nadu Civil Courts and the Chennai City Civil Court (Amendment) Act	76
No. 20 of 2010—Tamil Nadu Sales Tax (Settlement of Arrears) Act	77-81
No. 21 of 2010—Tamil Nadu State Minorities Commission Act	83-87
No. 22 of 2010—Tamil Nadu Value Added Tax (Second Amendment) Act	89

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2010 and is hereby published for general information:—

ACT No. 19 OF 2010.

An Act further to amend the Tamil Nadu Civil Courts Act, 1873 and the Chennai City Civil Court Act, 1892.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Civil Courts and the Chennai City Civil Court (Amendment) Act, 2010.

(2) It shall come into force at once.

Amendment of Central Act III of 1873.

2. In section 12 of the Tamil Nadu Civil Courts Act, 1873, in the first paragraph, for the expression “five lakh rupees”, occurring in two places, the expression “ten lakh rupees” shall be substituted.

Central Act
III of 1873.

Amendment of Central Act VII of 1892.

3. In the Chennai City Civil Courts Act, 1892,—

Central Act
VII of 1892.

(1) in section 4, in sub-section (2),—

(a) for the expression “five lakh rupees” occurring in two places, the expression “ten lakh rupees” shall be substituted;

(b) for the expression “ten lakh rupees”, the expression “twenty-five lakh rupees” shall be substituted;

(2) in section 15, the existing sub-section (2-C) shall be renumbered as sub-section (2-D), and before sub-section (2-D) as so renumbered, the following sub-section shall be inserted, namely:—

“(2-C) All appeals pending in the High Court of which the amount or value of the subject matter of such appeals exceeds three lakh of rupees but does not exceed five lakh of rupees shall stand transferred to the Chennai City Civil Court.”.

Transitory provision.

4. (1) All suits pending in a District Court on the date of the commencement of this Act and which would be within the cognizance of the Subordinate Court under the provisions of the Tamil Nadu Civil Courts Act, 1873 (Central Act III of 1873), as amended by this Act, shall stand transferred to the Subordinate Court having jurisdiction over the subject matter.

(2) All suits pending before an Additional Judge or a Principal Judge or in the High Court on the date of the commencement of this Act and which would be within the cognizance of the Chennai City Civil Court under the provisions of the Chennai City Civil Court Act, 1892 (Central Act VII of 1892), as amended by this Act, shall stand transferred to the Assistant Judge, Additional Judge or the Principal Judge, having jurisdiction over the subject matter.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2010 and is hereby published for general information:—

ACT No. 20 OF 2010.

An Act to provide for settlement of arrears of tax, penalty or interest pertaining to sales tax and the matters connected therewith or incidental thereto.

Tamil Nadu Act
1 of 1959.
Tamil Nadu Act
24 of 1971.
Tamil Nadu Act
14 of 1970.
Central Act
74 of 1956.

WHEREAS, it is expedient to provide for settlement of arrears of tax, penalty or interest, as the case may be, under the repealed Tamil Nadu General Sales Tax Act, 1959, the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971, the repealed Tamil Nadu Additional Sales Tax Act, 1970 and the Central Sales Tax Act, 1956;

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

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

2. (1) In this Act, unless the context otherwise requires,—

Definitions.

(a) “applicant” means a dealer as defined in the relevant Act;

(b) “arrears of tax, penalty or interest” means—

(i) tax including additional sales tax, surcharge, additional surcharge and central sales tax, payable by an applicant upon assessment under the relevant Act; or

(ii) penalty payable by an applicant under the relevant Act; or

(iii) interest payable by an applicant under the relevant Act

as the case may be, for which assessment has been made prior to the 1st day of April 2007 under the relevant Act, and pending collection on the date of filing of application under this Act;

(c) “designated authority” means an authority appointed under section 3;

(d) “Government” means the State Government;

(e) “relevant Act” means,—

Tamil Nadu Act
1 of 1959.
Tamil Nadu Act
24 of 1971.
Tamil Nadu Act
14 of 1970.
Central Act
74 of 1956.

(i) the repealed Tamil Nadu General Sales Tax Act, 1959;

(ii) the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971;

(iii) the repealed Tamil Nadu Additional Sales Tax Act, 1970;

(iv) the Central Sales Tax Act, 1956

and includes the rules made or notifications issued thereunder.

(2) Unless there is anything repugnant to the subject or context, all expressions used in this Act, which are not defined, shall have the same meaning as defined or used in the relevant Act.

Designated authority.

3. For carrying out the purposes of this Act, the Government may, by notification, appoint one or more authorities referred to in section 48 of the Tamil Nadu Value Added Tax Act, 2006, to be the designated authority and such authority shall exercise jurisdiction over such area or areas as the Government may specify in the notification.

Tamil Nadu Act
32 of 2006.

Eligibility for settlement.

4. Subject to the other provisions of this Act, an applicant may make an application for settlement of arrears of tax, penalty or interest in respect of which assessment has been made under the relevant Act, prior to the 1st day of April 2007, against which an appeal or revision is not pending before any court on the date of filing application.

Application for settlement.

5. (1) An application for the purpose of section 4 shall be made to the designated authority by an applicant within three months from the date of commencement of this Act or by such later date as the Government may, by notification, specify, from time to time, in such form, and in such manner, as may be prescribed, with proof of payment of the amount payable at the rates specified in section 7.

(2) A separate application shall be made for each assessment year.

(3) The applicant shall send a copy of the application made under sub-section (1) to the assessing authority, appellate authority or revisional authority under the relevant Act, before whom any proceeding or appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority.

Determination of amount payable by the applicant.

6. (1) The designated authority shall verify the correctness of the particulars furnished in the application made under section 5 with reference to all relevant records and determine the amount payable at the rates specified in section 7.

(2) The designated authority shall demand further amount payable by the applicant in the form prescribed, if the amount paid by the applicant along with application falls short of not more than ten per cent of the amount determined under sub-section (1).

(3) If the applicant has not paid ninety per cent of the amount payable under section 7 along with the application, the designated authority shall summarily reject the application.

(4) The amount determined under sub-section (1) shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, and, if such part is fifty paise or more, it shall be rounded off to the nearest rupee, and if such part is less than fifty paise, it shall be ignored.

Rate applicable in determining amount payable.

7. The amount payable by the applicant and to be waived shall be determined as follows:—

(a) Where it relates to arrears of tax which was assessed on the best of judgment due to non production of accounts with corresponding arrears of penalty and interest, the applicant shall pay one third of arrears of tax pending collection on the date of application along with interest calculated at six per cent per annum on the arrears of tax and on such payment of tax, the balance of tax and interest and the entire penalty shall be waived.

(b) Where it relates to arrears of tax, including any arrears of tax accrued due to non filing of declaration forms which was in excess of the tax admitted as per the returns filed for the year with the corresponding arrears of penalty and interest, the applicant shall pay one third of such arrears of tax pending collection

on the date of application along with interest at six per cent per annum on the arrears of tax and on such payment of tax, the balance of tax and interest and the entire penalty shall be waived.

(c) Where it relates to arrears of tax, which was admitted as tax due as per returns filed for the year with corresponding arrears of penalty and interest, the applicant shall pay the entire arrears of tax pending collection along with interest at six per cent per annum and on such payment, the balance of interest and the entire penalty shall be waived.

(d) Where it relates to arrears of penalty or interest or both and where there is no corresponding arrears of tax pending collection on the date of application, the applicant shall pay ten per cent of the penalty and twenty-five per cent of interest, the balance of penalty and interest shall be waived.

8. (1) The designated authority shall, on being satisfied about the payment of the amount determined under sub-section (1) of section 6, by an order, settle the arrears of tax, penalty or interest and issue a certificate in such form as may be prescribed, and thereupon, the applicant shall be discharged from his liability to make payment of the balance amount of such arrears of tax, penalty or interest. Separate certificate shall be issued in respect of each application.

Settlement of arrears and issue of certificate.

(2) The designated authority, for reasons to be recorded in writing, may refuse to settle the arrears of tax, penalty or interest:

Provided that no order under this sub-section shall be passed without giving the applicant a reasonable opportunity of showing cause against such refusal.

(3) The authority notified by the Government in this behalf may, at any time within ninety days from the date of issue of certificate under sub-section (1) by the designated authority, modify the certificate by rectifying any error apparent on the face of the record:

Provided that no such rectification adversely affecting the applicant shall be passed without allowing the applicant a reasonable opportunity of showing cause against such rectification.

9. A certificate issued under section 8 shall be conclusive as to the settlement to which it relates, and no matter covered by such certificate shall be re-opened in any proceeding of review or revision, or in any other proceeding, under the relevant Act.

Bar on re-opening of settled cases.

10. Notwithstanding anything to the contrary contained in any provision in the relevant Act, any proceeding or appeal or revision for any period pending before the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act in respect of which a certificate is issued under section 8, shall be deemed to have been withdrawn from the date of making of the application by the applicant under sub-section (1) of section 5. Any order passed by the assessing authority or appellate authority or revisional authority subsequent to the date of filing of application for settlement of arrears of tax, penalty or interest, resulting in claim for refund of amount paid upto the time of settlement of such arrears of tax, penalty or interest under this Act, will not be taken into consideration.

Withdrawal of appeal and revision.

11. No authority shall proceed to decide in any proceeding or appeal or revision under the relevant Act relating to any assessment year in respect of which a copy of the application has been received under sub-section (3) of section 5:

Authority not to proceed in certain cases.

Provided that such authority shall proceed to decide such proceeding or appeal or revision in accordance with the provisions of the relevant Act, if a certificate referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority under sub-section (2) of section 8.

Revocation of certificate.

12. (1) Notwithstanding anything contained in section 9 or section 10, where it appears to the designated authority that an applicant has obtained the certificate under section 8 by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority, may, within a period of two years from the date of issue of the said certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of showing cause, revoke the certificate issued under sub-section (1) of section 8.

(2) If a certificate is revoked under sub-section (1), any proceeding or appeal or revision, as the case may be, under the relevant Act, covered by such certificate shall, notwithstanding the provisions of section 9 or section 10, stand revived or reinstated immediately upon such revocation, and such proceeding or appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in such proceeding or appeal or revision has ever been made under this Act.

(3) In the case of revocation of a certificate in accordance with sub-section (1), the amount paid by the applicant under section 6 shall be treated as payment towards the amount payable under the relevant Act for the period for which the certificate has been revoked.

Information to be sent to authorities under relevant Act.

13. The designated authority shall inform the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, who for the time being, has jurisdiction over the applicant under the relevant Act,—

(a) the fact of making of an application by the applicant under section 5;

(b) the fact of passing of any order by the designated authority under section 8;

(c) the fact of revocation of any certificate under section 12; and

(d) such other matters as it may deem necessary

in such form, in such manner, and within such time, as may be prescribed.

Power to remove difficulties.

14. If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order, not inconsistent with the provisions of this Act, remove such difficulty:

Provided that no such order shall be made after the expiry of one year from the date of coming into force of this Act.

Power to make rules.

15. (1) The Government may, make rules, whether prospectively or retrospectively, for carrying out the purposes of this Act.

(2) (a) All rules made under this Act shall be published in the *Tamil Nadu Government Gazette* and unless they are expressed to come into force on a particular day, shall come into force on the day, on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are so published.

(3) Every rule made and every notification issued under this Act and every order made under section 14 shall, as soon as possible after it is made or issued, be placed on the table of the Legislative Assembly and if before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such rule or notification or order or the Assembly decides that

the rule or notification or order should not be made or issued, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be, without prejudice to the validity of anything previously done under that rule or notification or order.

(By Order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2010 and is hereby published for general information:—

ACT No. 21 OF 2010.

An Act to constitute a State Commission for Minorities and to provide for matters connected therewith or incidental thereto.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:—

CHAPTER-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu State Minorities Commission Act, 2010. Short title, extent and commencement.
- (2) It extends to the whole of the State of Tamil Nadu.
- (3) It shall come into force on such date as the State Government may, by notification, appoint.
2. In this Act, unless the context otherwise requires,— Definitions.
- (a) "Commission" means the Tamil Nadu State Minorities Commission constituted under section 3;
- (b) "Government" means the State Government;
- (c) "member" means a member of the Commission and includes the Chairperson and the Member-Secretary;
- (d) "minorities" mean the persons belonging to minority communities residing in the State of Tamil Nadu whom the Government have recognized as minorities;
- (e) "prescribed" means prescribed by rules.

CHAPTER-II.

TAMIL NADU STATE MINORITIES COMMISSION.

3. (1) The Government shall, by notification, constitute a body to be known as the Tamil Nadu State Minorities Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act. Constitution of the Commission.
- (2) The Commission shall consist of,—
- (a) a Chairperson and six other members to be nominated by the Government, from amongst persons of eminence, ability and integrity:
- Provided that the members including the Chairperson shall be from amongst the minority communities; and
- (b) the Commissioner of Minorities Welfare – Member-Secretary.
- (3) The head quarters of the Commission shall be at Chennai and the Government may establish one or more offices of the Commission at any other place in the State.
4. (1) The Chairperson and every member of the Commission shall hold office for such period, not exceeding three years, as may be specified by the Government in this behalf. Term of office and conditions of service of the Chairperson and members.
- (2) The Chairperson or a member may, at any time, by writing and addressed to the Government, resign from the office of Chairperson or member, as the case may be, but shall continue in office until his resignation is accepted.

(3) The honorarium and allowances payable to, and the other terms and conditions of service of, the Chairperson and members shall be such as may be prescribed.

(4) Notwithstanding anything contained in sub-section (1), the Government shall remove a person from the office of Chairperson or any member, if that person—

(a) becomes an undischarged insolvent;

(b) is convicted and sentenced to imprisonment for an offence which, in the opinion of the Government, involves moral turpitude;

(c) becomes of unsound mind and stands so declared by a competent court;

(d) refuses to act or becomes incapable of acting;

(e) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission;

(f) in the opinion of the Government, has so abused the position of Chairperson or member, as the case may be, as to render that person's continuance in office detrimental to the public interest:

Provided that no member shall be removed from office under this sub-section until that member has been given a reasonable opportunity of being heard in the matter.

(5) A vacancy caused under sub-section (2) or sub-section (4) or otherwise shall be filled by fresh nomination by the Government and the person so nominated shall hold office for the remainder of the term of office of the person in whose vacancy such person has been nominated would have held office, if the vacancy had not occurred:

Provided that if a vacancy of a member, other than that of the Chairperson, occurs within six months preceding the date on which the term of office of the member expires, such vacancy shall not be filled in.

Explanation.— For the purpose of this section, “member” does not include “Member-Secretary”.

Procedure to be regulated by the Commission.

5. (1) The Commission shall meet as and when necessary atleast once in a month and shall meet at such time and place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedure.

(3) All orders and decisions of the Commission shall be authenticated by the Member-Secretary or any other Officer of the Commission duly authorised by the Member-Secretary in this behalf.

Vacancies, etc. not to invalidate proceedings of the Commission.

6. No act or proceeding of the Commission shall be questioned or shall be invalid on the ground merely of the existence of any vacancy in, or defect in the constitution of, the Commission, or any defect in the nomination of a person acting as the Chairperson or a member or any irregularity in the procedure of the Commission, including in issuing of notice for holding of a meeting, not affecting merits of the matter.

Officers and other employees of the Commission.

7. (1) The Government shall provide the Commission with such officers and employees as may be necessary for the efficient performance of the functions of the Commission under this Act.

(2) The salaries and allowances payable to, and the other terms and conditions of service of, the officers and other employees of the Commission shall be such as may be prescribed.

(3) The officers and employees referred to in sub-section (1) shall be under the administrative control of the Chairperson.

CHAPTER-III.

FUNCTIONS OF THE COMMISSION.

Functions of the Commission.

8. (1) Subject to the performance of the functions of the National Commission for Minorities under section 9 of the National Commission for Minorities Act, 1992, the functions of the Commission shall be as follows:—

Central Act
19 of 1992.

(a) to examine the working of various safeguards provided in the Constitution and in the laws made by the State Legislature for the protection of minorities;

(b) to make recommendations with a view to ensuring effective implementation and enforcement of all the safeguards;

(c) to monitor the working of the safeguards provided in the Constitution, laws enacted by the State Legislature and policies and schemes of the Government for minorities;

(d) to conduct studies, research and analysis on the questions of avoidance of discriminations against minorities;

(e) to make a factual assessment of the representation on minorities in the services of the Government undertakings, Government and quasi-Government bodies and in case the representation is inadequate, to suggest ways and means to achieve the desired level;

(f) to make recommendations for ensuring, maintaining and promoting communal harmony in the State;

(g) to make periodical reports at prescribed intervals to the Government;

(h) to study any other matter which in the opinion of the Commission is important from the point of view of the welfare and development of minorities and to make appropriate recommendation;

(i) to consider the grievances of the minorities and to suggest appropriate solution, from time to time;

(j) to look into specific complaints regarding deprivation of rights and safeguards of minorities and take up such matter with the appropriate authorities; and

(k) any other matter which may be referred to it by the Government.

(2) The Commission shall, while performing any of these functions, have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 and in particular, in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of any document;

(c) receiving evidence on affidavits;

(d) requisitioning any public record or copy thereof from any court or office;

(e) issuing commissions for the examination of witnesses and documents; and

(f) any other matter which may be prescribed.

(3) The Government shall cause the recommendations of the Commission to be laid before the Legislative Assembly along with the memorandum explaining the action taken or proposed to be taken on the recommendations and the reasons for non-acceptance, if any, of any of such recommendations.

CHAPTER-IV.

FINANCE, ACCOUNTS AND AUDIT.

Grants by the Government.

9. (1) The Government shall pay to the Commission by way of grants such sums of money as the Government may think fit for being utilised for the purposes of this Act.

(2) The Commission may spend such sums as it thinks fit for performing the functions under this Act.

(3) The honorarium and allowances payable to the Chairperson and members and the administrative expenses, including salaries, allowances and pensions payable to the Member-Secretary and to the officers and other employees referred to in section 7 shall be paid out of the grants referred to in sub-section (1).

Annual accounts and audit.

10. (1) The accounts of the Commission shall be maintained in such manner and in such form as may be prescribed. The Commission shall prepare an annual statement of accounts in such form as may be prescribed.

(2) The accounts of the Commission shall be audited annually by such auditor as the Government may appoint in this behalf.

(3) The auditor appointed under sub-section (2) shall, for the purposes of audit, have such rights, privileges and authority as may be prescribed.

(4) The Member-Secretary shall cause the audit report to be printed and forward a printed copy thereof, to each member and shall place such report before the Commission for consideration at its next meeting.

(5) The Commission shall take appropriate action forthwith to remedy any defect or irregularity that may be pointed out in the audit report.

(6) The accounts of the Commission as certified by the auditor together with the audit report along with the remarks of the Commission thereon shall be forwarded to the Government within such time as may be prescribed.

(7) The Government may, by order in writing, direct the Commission to take such action as may be specified in the order to remedy, within such time as may be specified therein, the defects, if any, disclosed in the audit report, and the Commission shall comply with such direction.

Annual report.

11. The Commission shall prepare in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Government.

Annual report and audit report to be laid before the Legislative Assembly.

12. The Government shall cause the annual report together with a memorandum of action taken on the recommendations contained therein in so far as they relate to the Government and the audit report to be laid as soon as may be after the reports are received, before the Legislative Assembly.

CHAPTER – V.

MISCELLANEOUS.

Chairperson, members and staff of the Commission to be public servants.

13. The Chairperson, members, officers and other employees of the Commission, when acting or purporting to act in pursuance of any of the provisions of this Act, or any rule or order or direction made or issued under this Act, shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Protection of action taken in good faith.

14. No suit, prosecution or other legal proceeding shall lie against any member of the Commission or any officer or other employee of the Commission or any person acting under the direction either of the Government or of the Commission, in respect of anything which is in good faith done or intended to be done in pursuance of this Act or any rule, order or direction made or issued thereunder.

15. If any difficulty arises in giving effect to the provisions of this Act, the Government may, by an order, published in the *Tamil Nadu Government Gazette*, make such provisions not inconsistent with the provisions of this Act, as appear to them to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date of the commencement of this Act.

16. (1) The Government may make rules for carrying out all or any of the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the honorarium and allowances payable to, and other terms and conditions of service of, the Chairperson and members under sub-section (3) of section 4 and the salaries and allowances payable to, and other terms and conditions of service of, the officers and other employees under sub-section (2) of section 7;

(b) the form and the manner in which the accounts, and the form in which the annual statement of accounts, shall be prepared under sub-section (1) of section 10;

(c) the form in which, and the time at which the annual report shall be prepared under section 11;

(d) any other matter which is required to be, or may be, prescribed under this Act.

(3) (a) All rules made under this Act shall be published in the *Tamil Nadu Government Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the date on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, shall come into force on the date on which they are so published.

(4) Every rule made or notification or order issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of the Legislative Assembly and if, before the expiry of the session in which it is so placed or the next session, the Legislative Assembly makes any modification in any such rule, notification, or order, or the Legislative Assembly decides that the rule, notification, or order should not be made or issued, the rule, notification, or order shall, thereafter, have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule, notification or order.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2010 and is hereby published for general information:—

ACT No. 22 OF 2010.

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-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010.

Short title and commencement.

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

2. In section 19 of the Tamil Nadu Value Added Tax Act, 2006, after sub-section (19), the following sub-section shall be added, namely:—

Amendment of section 19.

“(20) Notwithstanding anything contained in this section, where any registered dealer has sold goods at a price lesser than the price of the goods purchased by him, the amount of the input tax credit over and above the output tax of those goods shall be reversed.”.

Tamil Nadu
Act
32 of 2006.

(By order of the Governor)

S. DHEENADHAYALAN,
*Secretary to Government,
Law Department.*