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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 8th November 2013 and is hereby published for general information:—

ACT No. 21 OF 2013.

An Act to amend the Tamil Nadu Advocates' Clerks Welfare Fund Act, 1999.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Advocates' Clerks Welfare Fund (Amendment) Act, 2013.

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

Amendment of section 15.

2. In section 15 of the Tamil Nadu Advocates' Clerks Welfare Fund Act, 1999 (hereinafter referred to as the principal Act),-

Tamil Nadu Act 25 of 1999.

(1) in sub-section (3), for the expression "rupees fifty", the expression "rupees one hundred" shall be substituted;

(2) in sub-section (4), for the expression "rupees fifty", the expression "rupees one hundred" shall be substituted;

(3) in sub-section (5), for the expression "rupees one thousand", the expression "rupees two thousand" shall be substituted.

Amendment of section 16.

3. In section 16 of the principal Act, in sub-section (2), for the expression "rupees fifty thousand", the expression "rupees two lakh" shall be substituted.

(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 8th November 2013 and is hereby published for general information:—

ACT No. 22 OF 2013.

An Act to provide for a law to carry out the directions of the Hon'ble Supreme Court in Prakash Singh case regarding Police reforms and for matters connected therewith and incidental thereto.

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

CHAPTER - I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Police (Reforms) Act, 2013. Short title and commencement.

(2) It shall be deemed to have come into force on the 11th day of September 2013.

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

(a) "Board" means the Police Establishment Board constituted under section 8;

(b) "Commission" means the State Security Commission established under section 5;

(c) "Government" means the State Government;

(d) "Police Officer" means any member of the Tamil Nadu Police and includes an Indian Police Service (IPS) officer working in connection with the affairs of the State and the Tamil Nadu Police;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "subordinate ranks" means all ranks below the rank of Deputy Superintendent of Police or its equivalent;

(g) "supervisory ranks" means ranks of Deputy Superintendent of Police or its equivalent and above;

(2) Words and expressions used in this Act, but not defined specifically shall have the same meaning as provided in the Police Act, 1861, the Tamil Nadu District Police Act, 1859, the Chennai City Police Act, 1888, the Code of Criminal Procedure, 1973 and the Indian Penal Code.

Central Act V of 1861.
Central Act XXIV of 1859.
Tamil Nadu Act III of 1888.
Central Act 2 of 1974.
Central Act XLV of 1860.

CHAPTER - II.

TERM OF OFFICE OF DIRECTOR GENERAL OF POLICE AND OTHER POLICE OFFICERS.

3. (1) The Government shall appoint the Director General of Police from amongst the five senior-most Police Officers of the Department empanelled by the Union Public Service Commission for the post of Director General of Police, having regard to length of service, very good record and range of experience for heading the Police Force.

Selection, appointment and tenure of Director General of Police.

(2) Notwithstanding anything contained in the Service Rules, the Director General of Police appointed under sub-section (1) shall hold the post for a minimum period of two years, irrespective of the date of his/her superannuation.

(3) The Director General of Police may be relieved of his/her responsibilities under the following circumstances, namely:—

(a) on conviction by a court of law in a criminal case or a case of corruption;

(b) on punishment of dismissal, removal or compulsory retirement from service or of reduction to a lower post awarded under the provisions of All India Services (Discipline and Appeal) Rules or any other relevant rule;

(c) on incapacitation by physical or mental illness or otherwise becoming unable to discharge his/her functions;

(d) on appointment to any other post either under the State Government or Central Government, with his/her consent for such posting;

(e) on other administrative grounds to be recorded in writing.

Term of office
of holder of
certain
posts.

4. (1) Subject to the service conditions, a Police Officer posted to be in charge of a Police Station, Police District or Commissionerate shall hold office for a minimum period of two years, or till the date of his/her superannuation, whichever is earlier.

(2) The provisions of sub-section (1) shall not apply in cases where any Police Officer referred to in sub-section (1) is—

(a) convicted by a court of law in a criminal case or a case of corruption;

(b) involved in a criminal case wherein charges have been framed by a court;

(c) awarded punishment in disciplinary proceedings;

(d) placed under suspension;

(e) subjected to disciplinary proceedings after charges having been framed;

(f) incapacitated by physical or mental illness or otherwise becoming unable to discharge his/her functions;

(g) promoted to a higher post;

(h) to be relieved to fill up a vacancy caused by promotion, transfer or retirement of other officer;

(i) to be relieved for any other administrative grounds to be recorded in writing.

CHAPTER - III.

ADMINISTRATION OF POLICE SERVICE.

State Security
Commission.

5. (1) The Government shall establish a Commission to be known as State Security Commission.

(2) The Commission shall consist of the following members, namely:—

- (a) the Minister, in-charge of the port folio of Police, who shall be the Chairperson, *ex-officio*;
- (b) the Leader of the Opposition in the Tamil Nadu Legislative Assembly;
- (c) Chairperson, Tamil Nadu Public Service Commission, *ex-officio*;
- (d) Chairperson, Tamil Nadu State Human Rights Commission, *ex-officio*;
- (e) Chairperson, State Women's Commission, *ex-officio*;
- (f) Chairperson, State Minorities Commission, *ex-officio*;
- (g) the Chief Secretary, *ex-officio*;
- (h) the Secretary in-charge of the Home Department, *ex-officio*; and
- (i) the Director General of Police, who shall be the Member-Secretary, *ex-officio*.

6. The Commission shall perform the following functions, namely:—

Functions of
Commission.

- (a) to frame broad policy guidelines for promoting efficient, effective, responsive and accountable policing, in accordance with the law;
- (b) to identify performance indicators to evaluate the functioning of the Police Force, which shall include operational efficiency, public satisfaction, victim satisfaction in respect of Police investigation and response, accountability, optimum utilisation of resources and observance of human rights standards;
- (c) to review and evaluate organisational performance of the Police Force; and
- (d) such other functions that may be entrusted by the Government.

7. (1) The Commission shall, at the end of every year, submit to the Government the annual report on its work during the preceding year and on the evaluation of performance of the Police Force which shall include recommendations for improvement.

Annual report.

(2) The Government shall lay the annual report referred to in sub-section (1) on the table of the Legislative Assembly.

8. (1) There shall be a Police Establishment Board consisting of the Director General of Police and the following four Senior Police Officers in the rank of Additional Director General of Police, namely:—

Constitution
and
functions of
the Police
Establishment
Board and
Committees.

- (a) Additional Director General of Police (Administration);
- (b) Additional Director General of Police (Law and Order);
- (c) Additional Director General of Police (Head Quarters); and
- (d) Additional Director General of Police (Intelligence).

(2) The Director General of Police shall be the Chairperson and the senior-most Additional Director General of Police shall be the convener of the Board.

(3) The functions of the Board shall be as follows:-

(a) The Board shall consider and recommend promotion, transfer and posting of the officers in the rank of Superintendent of Police and above up to the rank of Inspector General of Police.

On the recommendations of the Board, the Director General of Police shall send the proposals to the Government for appropriate action.

For promotion, transfer and posting of officers above the rank of Inspector General of Police, the Director General of Police shall send the proposals to the Government for appropriate action.

(b) The Board shall function as a forum to deal with the representations from officers of the rank of Superintendent of Police and above. The Board shall examine such representations and send its recommendations to the Government by the Director General of Police.

(c) The Board shall also make recommendations to the Government for award of Medals.

(4) There shall be a State Police Establishment Committee to consider matters relating to promotion, transfer and postings of officers of and below the rank of Additional Superintendent of Police.

(5) There shall be Zonal, Range, City and District Level Establishment Committees which will be empowered to effect transfers of Police Personnel of subordinate rank within their jurisdiction in accordance with the instructions and guidelines issued by the Government.

(6) The Government shall prescribe the composition, responsibilities, functions and powers of the State, Zonal, Range, City and District Level Establishment Committees.

(7) The recruitment and promotions made under this section shall be in accordance with the service rules governing the respective service, category and class.

9. (1) In every Police Station, except those specifically designated as Crime Police Stations, there shall be a Law and Order Wing and an Investigation Wing, both working under the control of the Station House Officer, who shall ensure co-ordination between the two wings.

(2) The Investigation Wing shall be responsible for investigation and prosecution of all cases registered in the station, including cases detected by the Law and Order Wing.

(3) The Police Officers of the Investigation Wing may be called Detective Constables, Detective Head Constables and Detective Sub-Inspectors. They shall not be diverted to any bandobust work except with the prior approval of the Zonal Inspector General of Police or Commissioner of Police.

(4) The Investigation Wing shall be provided with adequate staff to cope with the work load. The Board shall lay down norms for staff strength taking into account the volume of cases.

(5) Every Police Station shall have a Missing Person Liaison Officer in the rank of a Detective Sub-Inspector to co-ordinate and follow up the cases of missing persons.

Law and
Order and
Criminal
Investigation
wings –
separation.

Central Act 56
of 2000.

(6) Within the Investigation Wing of each Police Station, at least one officer with aptitude and appropriate training and orientation shall be designated as the 'Juvenile or Child Welfare Officer' as required under sub-section (2) of section 63 of the Juvenile Justice (Care and Protection of Children) Act, 2000. This Officer will handle juveniles or children in co-ordination with other Police Officers. These officers together will be members of the Special Juvenile Police Unit of the District or City to co-ordinate and to upgrade the Police treatment of juveniles and children.

CHAPTER - IV.

POLICE ACCOUNTABILITY.

10. The Government shall establish at the State Level, a Police Complaints Authority, which shall have as its Chairperson, the Secretary in-charge of the Home department. The Director General of Police and Additional Director General of Police (Law and Order) shall be the members of the State Police Complaints Authority.

State Police
Complaints
Authority.

11. The State Police Complaints Authority shall frame its own rules for the conduct of its business.

Conduct of
business.

12. (1) The State Police Complaints Authority shall inquire into allegations of "serious misconduct" against the Police Personnel in the supervisory ranks, on a complaint received from a victim in the form of a sworn affidavit duly attested by a notary public:

Functions of
State Police
Complaints
Authority.

Provided that in case of death in Police custody, the complaint can be received from the legal heirs or close relatives of the victim:

Provided further that the State Police Complaints Authority shall entertain the complaint, only on *prima facie* satisfaction about the veracity of the complaint:

Provided also that no anonymous or pseudonymous complaints shall be entertained:

Provided also that the State Police Complaints Authority shall not entertain complaints of serious misconduct which are the subject matter of any judicial proceedings or inquiry under the Commissions of Inquiry Act, 1952 or the Protection of Human Rights Act, 1993 or the Police Standing Orders.

Central Act 60
of 1952.
Central Act
10 of 1994.

Explanation.— For the purpose of this Chapter, "serious misconduct" means any act or omission of a Police Officer that leads to or amounts to—

- (a) death in Police custody;
- (b) rape;
- (c) grievous hurt in Police custody.

13. (1) Any complaint of serious misconduct received by the State Police Complaints Authority which is not covered by the fourth proviso to section 12 shall be referred to the Police Complaints Division for enquiry and report, if necessary, after examining the victim or complainant or any other person and relevant documents.

Recommen-
dations of
State Police
Complaints
Authority.

(2) The State Police Complaints Authority shall submit its recommendations to the Government for appropriate action.

Constitution of
District
Police
Complaints
Authority.

14. (1) The Government shall, by notification, constitute a District Police Complaints Authority for each District or Commissionerate.

(2) The District Police Complaints Authority shall have as its Chairperson the District Collector/District Magistrate. The Superintendent of Police and the Additional Superintendent of Police shall be the members of the District Police Complaints Authority. In the case of Commissionerates, other than Chennai, the Superintendent of Police of the District and the Deputy Commissioner of the Commissionerate shall be the members. In the case of Commissionerate of Chennai, the District Collector and the Commissioner of Police shall be the members.

Functions of
District
Police
Complaints
Authority.

15. (a) The District Police Complaints Authority shall enquire into allegations of misconduct or serious misconduct, against Police Personnel in subordinate ranks, on a complaint received from a victim in the form of a sworn affidavit duly attested by a notary public:

Provided that in the case of death in Police custody, the complaint can be received from the legal heirs or close relatives of the victim:

Provided further that the District Police Complaints Authority shall entertain the complaint, only on *prima facie* satisfaction about the veracity of the complaint:

Provided also that no anonymous or pseudonymous complaints shall be entertained:

Provided also that the District Police Complaints Authority shall not entertain complaints of serious misconduct or misconduct which are the subject matter of any judicial proceedings or inquiry under the Commissions of Inquiry Act, 1952, or the Protection of Human Rights Act, 1993, or the Police Standing Orders.

Central Act 60
of 1952.
Central Act
10 of 1994.

Explanation.— For the purpose of this clause, the expression 'serious misconduct' will have the same meaning assigned in the explanation to section 12 and 'misconduct' means extortion, land or house grabbing or any other incident involving serious abuse of authority;

(b) The District Police Complaints Authority shall refer to the State Police Complaints Authority complaints received by it against Police Officers in the 'supervisory rank' and such other matters as it may deem fit.

Procedure to
be followed
by District
Police
Complaints
Authority.

16. The District Police Complaints Authority shall follow the following procedure for the disposal of complaints:-

(a) Any complaint of misconduct or serious misconduct received by the District Police Complaints Authority which is not covered by the fourth proviso to section 15 shall be referred to the Police Complaints Division for enquiry and report, if necessary, after examining the victim or complainant or any other person and relevant documents, and after ascertaining from the concerned disciplinary authority whether any disciplinary proceedings have already been initiated in regard to the same complaint of misconduct.

(b) The District Police Complaints Authority shall submit its recommendations to the Government for appropriate action.

17. If a complaint of serious misconduct involving both personnel in supervisory ranks as well as subordinate ranks is made, in respect of the same misconduct, it shall be dealt with by the State Police Complaints Authority.

Complaint involving supervisory rank and subordinate rank.

18. The State Police Complaints Authority and District Police Complaints Authority shall be assisted by requisite supporting staff with such terms and conditions and allowances as may be prescribed for the efficient discharge of their functions.

Supporting staff of State Police Complaints Authority and District Police Complaints Authority.

19. A Police Complaints Division shall be constituted with field units in such manner as may be prescribed to carry out investigations. It will work under the administrative control of an Additional Director General of Police, under the overall control of the Director General of Police. It shall consist of, apart from serving Police Officers, retired Police Officers or Vigilance or Intelligence or Crime Branch Police Officers or personnel serving or retired from other departments.

Police Complaints Division.

CHAPTER – V.

MISCELLANEOUS.

20. (1) The Government may make rules to carry out all or any of the purposes of this Act.

Power to make rules.

(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 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.

21. 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 commencement of this Act.

Acts of State
Security
Commission,
Board, State
Police
Complaints
Authority and
District Police
Complaints
Authority not to
be invalidated
by certain
defects.

22. No act or proceeding of the Commission, Board, State Police Complaints Authority and District Police Complaints Authority shall be called in question merely on the ground of the existence of any vacancy in, or any defect in the constitution of such Commission, Board, State Police Complaints Authority and District Police Complaints Authority.

Repeal and
saving.

23. (1) The Tamil Nadu Police (Reforms) Ordinance, 2013 is hereby repealed.

Tamil Nadu
Ordinance 3
of 2013.

(2) Notwithstanding such repeal, anything done, any action taken or any direction given under the said Ordinance shall be deemed to have been done, taken or given under this Act.

(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 8th November 2013 and is hereby published for general information:—

ACT No. 23 OF 2013.

An Act to repeal the Tamil Nadu Groundwater (Development and Management) Act, 2003.

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

1. (1) This Act may be called the Tamil Nadu Groundwater (Development and Management) Repeal Act, 2013.

Short title and commencement.

(2) It shall be deemed to have come into force on the 14th day of September 2013.

Tamil Nadu Act
3 of 2003.

2. The Tamil Nadu Groundwater (Development and Management) Act, 2003, is hereby repealed.

Repeal of Tamil Nadu Act 3 of 2003.

Tamil Nadu
Ordinance
4 of 2013.

3. The Tamil Nadu Groundwater (Development and Management) Repeal Ordinance, 2013, is hereby repealed.

Repeal of Ordinance.

(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 8th November 2013 and is hereby published for general information:—

ACT No. 24 OF 2013.

An Act to provide for the establishment of a Municipal Corporation for the City of Thanjavur.

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

1. (1) This Act may be called the Thanjavur City Municipal Corporation Act, 2013.

Short title,
extent and
commencement.

(2) It extends to the city of Thanjavur.

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

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

Definitions.

(a) “city of Thanjavur” or “city” means the local area comprised in the Thanjavur municipality and includes any local area which, after the date of the commencement of this Act, is included in the city but does not include any local area which, after such date of the commencement of this Act, is excluded from the city;

(b) “corporation” means the municipal corporation of Thanjavur constituted under section 3;

(c) “council” means the council of municipal corporation of Thanjavur;

(d) “date of the commencement of this Act” means the date specified under sub-section (3) of section 1;

(e) “Government” means the State Government;

(f) “municipal council” means the municipal council of Thanjavur municipality;

(g) “municipality” means the Thanjavur municipality;

(h) “Scheduled Castes” and “Scheduled Tribes” shall have the meanings, respectively, assigned to them in clauses (24) and (25) of Article 366 of the Constitution.

(2) All words and expressions used in this Act and not defined but defined in the Coimbatore City Municipal Corporation Act, 1981 (hereinafter referred to as the 1981 Act), shall have the meanings, respectively, assigned to them in the 1981 Act.

3. (1) With effect on and from the date of the commencement of this Act, the local area included in the Thanjavur municipality shall constitute the city of Thanjavur for the purposes of this Act and from such date of the commencement of this Act, a municipal corporation shall be deemed to have been established for the said city by the name of Thanjavur City Municipal Corporation:

Establishment
of municipal
corporation
for the
city of
Thanjavur.

Provided that the Government may, from time to time, after consultation with the corporation, by notification, alter the limits of the city constituted under this sub-section so as to include therein or to exclude therefrom the areas specified in the notification:

Provided further that the power to issue a notification under this sub-section shall be subject to previous publication.

(2) The corporation shall, by the said name, be a body corporate, having perpetual succession and a common seal with power to acquire, hold and dispose of property and to enter into contracts and may by its corporate name, sue and be sued.

(3) The Thanjavur municipality, functioning immediately before the date of the commencement of this Act, shall be deemed to have been abolished from such date of the commencement of this Act.

Municipal
authorities.

4. The municipal authorities charged with carrying out the provisions of this Act shall be,—

- (1) a Mayor;
- (2) a council;
- (3) a standing committee;
- (4) a wards committee; and
- (5) a commissioner.

Constitution of
council.

5. (1) Save as otherwise provided in sub-section (2), the council shall consist of such number of councillors elected in the manner laid down in this Act as may be fixed by the Government, by notification, from time to time, so, however, that the total number of councillors of the council shall not exceed seventy-two at any time.

(2) The following persons shall also be represented in the council, namely:—

(a) the members of the House of the People representing constituencies which comprise wholly or partly the area of the corporation and the members of the Council of States registered as electors within the area of the corporation;

(b) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the corporation.

(3) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council.

(4) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in the council and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in the council as the population of the Scheduled Castes in the city or of the Scheduled Tribes in the city bears to the total population of the city.

(5) Seats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes, from among the seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes, which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes.

(6) Seats shall be reserved for women in the council and the number of seats reserved for women shall not be less than one-third including the number of seats reserved for women belonging to the Scheduled Castes and Scheduled Tribes of the total number of seats in the council.

(7) The reservation of seats under sub-sections (4) and (5) shall cease to have effect on the expiry of the period specified in Article 334 of the Constitution.

6. (1) The corporation, unless sooner dissolved, shall continue for five years from the date appointed for its first meeting after each ordinary election and no longer and the said period of five years shall operate as a dissolution of the corporation.

Duration of corporation.

(2) An election to constitute the corporation shall be completed,—

(a) before the expiry of its duration specified in sub-section (1); or

(b) before the expiration of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved corporation would have continued, is less than six months, it shall not be necessary to hold any election, under this sub-section for constituting the corporation for such period.

7. (1) Subject to the provisions of sub-sections (2) and (3), the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the "District Municipalities Act") shall, with effect on and from the date of the commencement of this Act, cease to apply to the local area comprised within the city of Thanjavur.

Tamil Nadu Act V of 1920.

Tamil Nadu District Municipalities Act, 1920 not to apply.

(2) Such cessor shall not affect,—

(a) the previous operation of the District Municipalities Act in respect of the local area comprised within the city of Thanjavur;

(b) any penalty, forfeiture or punishment incurred in respect of any offence committed against the District Municipalities Act; or

(c) any investigation, legal proceedings or remedy in respect of such penalty, forfeiture or punishment, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(3) Notwithstanding anything contained in sub-section (1), all appointments, notifications, notices, rules, bye-laws, regulations, orders, directions, licences, permissions, schemes, forms and powers, made or issued or conferred under the District Municipalities Act and in force on the date of the commencement of this Act shall, so far as they are not inconsistent with the provisions of this Act, continue to be in force in the local area comprised within the city of Thanjavur until they are replaced by the appointments, notifications, notices, rules, bye-laws, regulations, orders, directions, licences, permissions, schemes, forms and powers to be made or issued or conferred under this Act.

8. (1) Save as otherwise expressly provided herein, all the provisions of the 1981 Act, including the provisions relating to the levy and collection of any tax or fee are hereby extended to and shall apply, *mutatis mutandis* to the corporation and the 1981 Act shall, in relation to the corporation, be read and construed as if the provisions of this Act had formed part of the 1981 Act.

Application of the provisions of the 1981 Act to the corporation.

(2) For the purpose of facilitating the application of the provisions of the 1981 Act to the corporation, the Government may, by notification, make such adaptations and modifications of the 1981 Act and the rules and bye-laws made thereunder, whether by way of repealing, amending or suspending any provisions thereof, as may be necessary or expedient and thereupon, the 1981 Act and the rules made thereunder, shall apply to the corporation subject to the adaptations and modifications so made.

(3) Notwithstanding that no provision or insufficient provision has been made under sub-section (2) for the adaptation of the provisions of the 1981 Act, or the rules and bye-laws made thereunder, any court, tribunal or authority required or empowered to enforce these provisions may, for the purpose of facilitating their application to the corporation, construe these provisions in such manner, without affecting the substance, as may be necessary or proper having regard to the matter before the court, tribunal or authority.

(4) In the 1981 Act as extended and applied to the city of Thanjavur,—

(a) any reference to the city of Coimbatore and Coimbatore municipality, shall by reason of this Act, be construed as a reference to the city of Thanjavur and Thanjavur municipality, respectively; and

(b) any reference to the Coimbatore Corporation, Corporation of Coimbatore and Municipal Corporation of Coimbatore, shall by reason of this Act, be construed as a reference to the Thanjavur Corporation, Corporation of Thanjavur and Municipal Corporation of Thanjavur, respectively.

Transitional provisions.

9. (1) All property, all rights of whatever kind, used, enjoyed or possessed by and all interests of whatever kind owned by or vested in, or held in trust by or for the municipal council with all rights of whatever kind used, enjoyed or possessed by the said municipal council as well as all liabilities legally subsisting against the said municipal council, on and from the date of the commencement of this Act and subject to such directions as the Government may, by general or special order, give in this behalf, vest with the corporation.

(2) All arrears of taxes or other payments by way of composition for a tax, or due for expenses or compensation, or otherwise due to the said municipal council on the date of such commencement may be recovered as if they had accrued to the corporation and may be recovered as if the said arrears or payments had become due, under the provisions of this Act.

(3) All taxes, fees and duties, which immediately before the date of the commencement of this Act were being levied by the said municipal council shall be deemed to have been levied by the corporation under the provisions of this Act and shall continue to be in force accordingly until such taxes, fees and duties are revised, cancelled or superseded by anything done or any action taken under this Act.

(4) All proceedings taken by, or against, the municipal council or authority or any person under the District Municipalities Act may be continued by, or against, the corporation, authority or person as if the said proceedings had been commenced under the provisions of this Act.

(5) Any action taken under the District Municipalities Act, by any authority before the date of such commencement shall be deemed to have been taken by the authority competent to take such action under this Act as if this Act had been in force.

(6) Notwithstanding anything contained in this Act, every officer or employee who, immediately before the date of the commencement of this Act, was in the service of the municipality shall, on and from the date of such commencement, be deemed to be an officer or employee of the corporation:

Provided that,—

(a) the terms and conditions applicable to such officers and employees consequent on their absorption in the service of the corporation shall not be less favourable than those applicable to such employees immediately before the date of such commencement, as regards pay and allowances, leave, pension, gratuity, provident fund and age of superannuation; and

(b) the service rendered by any such officer or other employee under the municipality upto the date of such commencement shall be deemed to be service under the corporation and he shall be entitled to count that service for the purpose of increment, leave, pension, provident fund and gratuity:

Provided further that any officer or other employee serving in the municipality shall be given an option to be exercised within such time and in such manner as may be prescribed either to be absorbed in the service of the corporation or to be transferred to the service referred to in section 73-A of the District Municipalities Act or to be retrenched from the service of the municipality on such retrenchment benefits as may be prescribed.

(7) Any division of the Thanjavur municipality into wards, made under the District Municipalities Act, and in force on the date of the commencement of this Act shall be deemed to be a division of the corporation until altered.

(8) The electoral roll prepared for the Thanjavur municipality under the District Municipalities Act, and in force on the date of the commencement of this Act, shall be deemed to be the electoral roll for the corporation until a new electoral roll is prepared and published and the part of the said electoral roll relating to each ward of the municipality shall be deemed to be the list of the electoral roll for the corresponding division of the corporation.

(9) Notwithstanding anything contained in this Act, the Chairman, Vice-Chairman and the councillors of the Thanjavur municipality, who are elected and holding office as such immediately before the date of the commencement of this Act, shall be deemed to be the Mayor, Deputy Mayor and councillors of the Thanjavur City Municipal Corporation elected under this Act and such Mayor, Deputy Mayor and councillors shall continue to hold office upto such date as the Government may, by notification, fix in this behalf or, in case no such date is fixed, upto the date on which their term of office would expire under the District Municipalities Act and such Mayor, Deputy Mayor and councillors shall exercise all the powers and perform all duties conferred on the Mayor, Deputy Mayor and councillors by or under this Act.

10. (1) The Government may make rules for carrying out the purposes of this Act.

Power to
make rules.

(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 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 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.

Power to
remove
difficulties.

11. 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:

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

(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 8th November 2013 and is hereby published for general information:—

ACT No. 25 OF 2013.

An Act to provide for the establishment of a Municipal Corporation for the city of Dindigul.

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

1. (1) This Act may be called the Dindigul City Municipal Corporation Act, 2013.

Short title,
extent and
commence-
ment.

(2) It extends to the city of Dindigul.

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

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

Definitions.

(a) “city of Dindigul” or “city” means the local area comprised in the Dindigul municipality and includes any local area which, after the date of the commencement of this Act, is included in the city but does not include any local area which, after such date of the commencement of this Act, is excluded from the city;

(b) “corporation” means the municipal corporation of Dindigul constituted under section 3;

(c) “council” means the council of municipal corporation of Dindigul;

(d) “date of the commencement of this Act” means the date specified under sub-section (3) of section 1;

(e) “Government” means the State Government;

(f) “municipal council” means the municipal council of Dindigul municipality;

(g) “municipality” means the Dindigul municipality;

(h) “Scheduled Castes” and “Scheduled Tribes” shall have the meanings, respectively, assigned to them in clauses (24) and (25) of Article 366 of the Constitution.

(2) All words and expressions used in this Act and not defined but defined in the Coimbatore City Municipal Corporation Act, 1981 (hereinafter referred to as the 1981 Act), shall have the meanings, respectively, assigned to them in the 1981 Act.

3. (1) With effect on and from the date of the commencement of this Act, the local area included in the Dindigul municipality shall constitute the city of Dindigul for the purposes of this Act and from such date of the commencement of this Act, a municipal corporation shall be deemed to have been established for the said city by the name of Dindigul City Municipal Corporation:

Establishment
of municipal
corporation
for the city
of Dindigul.

Provided that the Government may, from time to time, after consultation with the corporation, by notification, alter the limits of the city constituted under this sub-section so as to include therein or to exclude therefrom the areas specified in the notification:

Provided further that the power to issue a notification under this sub-section shall be subject to previous publication.

(2) The corporation shall, by the said name, be a body corporate, having perpetual succession and a common seal with power to acquire, hold and dispose of property and to enter into contracts and may by its corporate name, sue and be sued.

(3) The Dindigul municipality, functioning immediately before the date of the commencement of this Act, shall be deemed to have been abolished from such date of the commencement of this Act.

Municipal
authorities.

4. The municipal authorities charged with carrying out the provisions of this Act shall be,-

- (1) a Mayor;
- (2) a council;
- (3) a standing committee;
- (4) a wards committee; and
- (5) a commissioner.

Constitution of
council.

5. (1) Save as otherwise provided in sub-section (2), the council shall consist of such number of councillors elected in the manner laid down in this Act as may be fixed by the Government, by notification, from time to time, so, however, that the total number of councillors of the council shall not exceed seventy-two at any time.

(2) The following persons shall also be represented in the council, namely:—

(a) the members of the House of the People representing constituencies which comprise wholly or partly the area of the corporation and the members of the Council of States registered as electors within the area of the corporation;

(b) all the members of the Tamil Nadu Legislative Assembly representing constituencies which comprise wholly or partly the area of the corporation.

(3) The persons referred to in sub-section (2) shall be entitled to take part in the proceedings but shall not have the right to vote in the meetings of the council.

(4) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in the council and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in the council as the population of the Scheduled Castes in the city or of the Scheduled Tribes in the city bears to the total population of the city.

(5) Seats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes, from among the seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes, which shall not be less than one-third of the total number of seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes.

(6) Seats shall be reserved for women in the council and the number of seats reserved for women shall not be less than one-third including the number of seats reserved for women belonging to the Scheduled Castes and Scheduled Tribes of the total number of seats in the council.

(7) The reservation of seats under sub-sections (4) and (5) shall cease to have effect on the expiry of the period specified in Article 334 of the Constitution.

6. (1) The corporation, unless sooner dissolved, shall continue for five years from the date appointed for its first meeting after each ordinary election and no longer and the said period of five years shall operate as a dissolution of the corporation.

Duration of corporation.

(2) An election to constitute the corporation shall be completed,—

(a) before the expiry of its duration specified in sub-section (1); or

(b) before the expiration of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved corporation would have continued, is less than six months, it shall not be necessary to hold any election, under this sub-section for constituting the corporation for such period.

7. (1) Subject to the provisions of sub-sections (2) and (3), the Tamil Nadu District Municipalities Act, 1920 (hereinafter referred to as the "District Municipalities Act") shall, with effect on and from the date of the commencement of this Act, cease to apply to the local area comprised within the city of Dindigul.

Tamil Nadu District Municipalities Act, 1920 not to apply.

(2) Such cessor shall not affect,—

(a) the previous operation of the District Municipalities Act in respect of the local area comprised within the city of Dindigul;

(b) any penalty, forfeiture or punishment incurred in respect of any offence committed against the District Municipalities Act; or

(c) any investigation, legal proceedings or remedy in respect of such penalty, forfeiture or punishment, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(3) Notwithstanding anything contained in sub-section (1), all appointments, notifications, notices, rules, bye-laws, regulations, orders, directions, licences, permissions, schemes, forms and powers, made or issued or conferred under the District Municipalities Act and in force on the date of the commencement of this Act shall, so far as they are not inconsistent with the provisions of this Act, continue to be in force in the local area comprised within the city of Dindigul until they are replaced by the appointments, notifications, notices, rules, bye-laws, regulations, orders, directions, licences, permissions, schemes, forms and powers to be made or issued or conferred under this Act.

8. (1) Save as otherwise expressly provided herein, all the provisions of the 1981 Act, including the provisions relating to the levy and collection of any tax or fee are hereby extended to and shall apply, *mutatis mutandis* to the corporation and the 1981 Act shall, in relation to the corporation, be read and construed as if the provisions of this Act had formed part of the 1981 Act.

Application of the provisions of the 1981 Act to the corporation.

(2) For the purpose of facilitating the application of the provisions of the 1981 Act to the corporation, the Government may, by notification, make such adaptations and modifications of the 1981 Act and the rules and bye-laws made thereunder, whether by way of repealing, amending or suspending

any provisions thereof, as may be necessary or expedient and thereupon, the 1981 Act and the rules made thereunder, shall apply to the corporation subject to the adaptations and modifications so made.

(3) Notwithstanding that no provision or insufficient provision has been made under sub-section (2) for the adaptation of the provisions of the 1981 Act, or the rules and bye-laws made thereunder, any court, tribunal or authority required or empowered to enforce these provisions may, for the purpose of facilitating their application to the corporation, construe these provisions in such manner, without affecting the substance, as may be necessary or proper having regard to the matter before the court, tribunal or authority.

(4) In the 1981 Act as extended and applied to the city of Dindigul,-

(a) any reference to the city of Coimbatore and Coimbatore municipality, shall by reason of this Act, be construed as a reference to the city of Dindigul and Dindigul municipality, respectively; and

(b) any reference to the Coimbatore Corporation, Corporation of Coimbatore and Municipal Corporation of Coimbatore, shall by reason of this Act, be construed as a reference to the Dindigul Corporation, Corporation of Dindigul and Municipal Corporation of Dindigul, respectively.

Transitional provisions.

9. (1) All property, all rights of whatever kind, used, enjoyed or possessed by and all interests of whatever kind owned by or vested in, or held in trust by or for the municipal council with all rights of whatever kind used, enjoyed or possessed by the said municipal council as well as all liabilities legally subsisting against the said municipal council, on and from the date of the commencement of this Act and subject to such directions as the Government may, by general or special order, give in this behalf, vest with the corporation.

(2) All arrears of taxes or other payments by way of composition for a tax, or due for expenses or compensation, or otherwise due to the said municipal council on the date of such commencement may be recovered as if they had accrued to the corporation and may be recovered as if the said arrears or payments had become due, under the provisions of this Act.

(3) All taxes, fees and duties, which immediately before the date of the commencement of this Act were being levied by the said municipal council shall be deemed to have been levied by the corporation under the provisions of this Act and shall continue to be in force accordingly until such taxes, fees and duties are revised, cancelled or superseded by anything done or any action taken under this Act.

(4) All proceedings taken by, or against, the municipal council or authority or any person under the District Municipalities Act may be continued by, or against, the corporation, authority or person as if the said proceedings had been commenced under the provisions of this Act.

(5) Any action taken under the District Municipalities Act, by any authority before the date of such commencement shall be deemed to have been taken by the authority competent to take such action under this Act as if this Act had been in force.

(6) Notwithstanding anything contained in this Act, every officer or employee who, immediately before the date of the commencement of this Act, was in the service of the municipality shall, on and from the date of such commencement be deemed to be an officer or employee of the corporation:

Provided that,—

(a) the terms and conditions applicable to such officers and employees consequent on their absorption in the service of the corporation shall not be less favourable than those applicable to such employees immediately before the date of such commencement, as regards pay and allowances, leave, pension, gratuity, provident fund and age of superannuation; and

(b) the service rendered by any such officer or other employee under the municipality upto the date of such commencement shall be deemed to be service under the corporation and he shall be entitled to count that service for the purpose of increment, leave, pension, provident fund and gratuity:

Provided further that any officer or other employee serving in the municipality shall be given an option to be exercised within such time and in such manner as may be prescribed either to be absorbed in the service of the corporation or to be transferred to the service referred to in section 73-A of the District Municipalities Act or to be retrenched from the service of the municipality on such retrenchment benefits as may be prescribed.

(7) Any division of the Dindigul municipality into wards, made under the District Municipalities Act, and in force on the date of the commencement of this Act shall be deemed to be a division of the corporation until altered.

(8) The electoral roll prepared for the Dindigul municipality under the District Municipalities Act, and in force on the date of the commencement of this Act, shall be deemed to be the electoral roll for the corporation until a new electoral roll is prepared and published and the part of the said electoral roll relating to each ward of the municipality shall be deemed to be the list of the electoral roll for the corresponding division of the corporation.

(9) Notwithstanding anything contained in this Act, the Chairman, Vice-Chairman and the councillors of the Dindigul municipality, who are elected and holding office as such immediately before the date of the commencement of this Act, shall be deemed to be the Mayor, Deputy Mayor and councillors of the Dindigul City Municipal Corporation elected under this Act and such Mayor, Deputy Mayor and councillors shall continue to hold office upto such date as the Government may, by notification, fix in this behalf or, in case no such date is fixed, upto the date on which their term of office would expire under the District Municipalities Act and such Mayor, Deputy Mayor and councillors shall exercise all the powers and perform all duties conferred on the Mayor, Deputy Mayor and councillors by or under this Act.

10. (1) The Government may make rules for carrying out the purposes of this Act.

Power to
make rules.

(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 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 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.

Power to
remove
difficulties.

11. 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:

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

(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 8th November 2013 and is hereby published for general information:—

ACT No. 26 OF 2013.

An Act further to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

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

1. (1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2013.

Short title and commencement.

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

2. After section 25 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:-

Insertion of new section 25-A.

“25-A. Qualifications of trustees.- A person shall be qualified for being appointed as, and for being, a trustee of any religious institution or endowment—

(a) if he has faith in God;

(b) if he possesses good conduct and reputation and commands respect in the locality in which the religious institution or endowment is situated;

(c) if he has sufficient time and interest to attend to the affairs of the religious institution or endowment; and

(d) if he possesses such other merit incidental thereto.”.

3. In section 26 of the principal Act,-

Amendment of section 26.

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

“Disqualifications of trustees.”;

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

“(1) A person shall be disqualified for being appointed as, and for being, a trustee of any religious institution or endowment,—

(a) if he does not profess the Hindu Religion;

(b) if he is not a citizen of India;

(c) except in the case of a hereditary trustee, if he is less than twenty-five years of age;

(d) if he is an undischarged insolvent;

Tamil Nadu
Act 22 of
1959.

(e) if he is of unsound mind or is suffering from mental defect or infirmity which would render him unfit to perform the functions and discharge the duties of a trustee or is suffering from leprosy or any other loathsome disease;

(f) if he has been removed or dismissed from service under the Central Government or any State Government or any local authority;

(g) if he has been sentenced by a criminal court for an offence involving moral delinquency, such sentence not having been reversed or the offence pardoned;

(h) if he has acted adverse to the interest of any religious institution or endowment;

(i) if he is in arrears of any kind due by him to any religious institution or endowment.

(1-A) A person shall be disqualified for being appointed as, and for being, a trustee of a religious institution or endowment,—

(a) if he is interested in a subsisting lease of any property of, or contract made with or any work being done for the religious institution or endowment;

(b) if he is employed as a paid legal practitioner on behalf of or against the religious institution or endowment.”;

(3) in sub-section (2), in clause (a), for the expression “sub-section (1)”, the expression “sub-section (1) or sub-section (1-A)” shall be substituted;

(4) in sub-section (3), for the expression “sub-section (1)”, the expression “sub-section (1) or sub-section (1-A)” shall be substituted;

(5) in sub-section (4), for the expression “sub-section (1)”, the expression “sub-section (1) or sub-section (1-A)” shall be substituted.

Amendment of
section 53.

4. In section 53 of the principal Act, in sub-section (2),—

(1) in clause (e), for the expression “the institution”, the expression “the religious institution or endowment” shall be substituted;

(2) for clauses (i) and (j), the following clauses shall be substituted, namely:—

“(i) is interested in a subsisting lease of any property of, or contract made with or any work being done for the religious institution or endowment;

(ii) is in arrears or default of any kind due by him to any religious institution or endowment;

(j) acts adversely to the interest of any religious institution or endowment.”.

(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 8th November 2013 and is hereby published for general information:—

ACT No. 27 OF 2013.

An Act further to amend the Tamil Nadu Tax on Luxuries Act, 1981.

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

1. (1) This Act may be called the Tamil Nadu Tax on Luxuries (Amendment) Act, 2013.

Short title and commencement.

(2) It shall be deemed to have come into force on the 4th day of July 2013.

Tamil Nadu Act
6 of 1981.

2. In section 2 of the Tamil Nadu Tax on Luxuries Act, 1981 (hereinafter referred to as the principal Act), in clause (g), for the expression “two hundred rupees or more”, the expression “five hundred rupees or more” shall be substituted.

Amendment of section 2.

3. In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 4.

“(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the luxury provided in a hotel in respect of every room under occupation by any person (to be known as “luxury tax”) at the following rates, namely:—

Rate of Tax

- | | |
|--|--|
| (a) Where the rate of charges for accommodation for residence is not less than rupees five hundred but less than rupees one thousand per room per day. | Ten per centum of such rate. |
| (b) Where such rate is rupees one thousand or more per room per day. | Twelve and half per centum of such rate.”. |

4. In section 9-A of the principal Act, in sub-section (1), for the expression “rupees one hundred”, the expression “rupees five hundred” shall be substituted.

Amendment of section 9-A.

Tamil Nadu
Ordinance
2 of 2013.

5. (1) The Tamil Nadu Tax on Luxuries (Amendment) Ordinance, 2013 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(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 8th November 2013 and is hereby published for general information:—

ACT No. 28 OF 2013.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013.

Short title and
commence-
ment.

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

(b) Section 3 shall be deemed to have come into force on the 1st day of April 2013.

(c) Section 4 shall come into force at once.

Tamil Nadu Act
32 of 2006.

2. In section 19 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act),—

Amendment of
section 19.

(1) to sub-section (2), the following proviso shall be added, namely:—

“Provided that input tax credit shall be allowed in excess of three per cent of tax for the purpose specified in clause (v).”;

(2) in sub-section (4), for the expression “three per cent of tax”, the expression “five per cent of tax” shall be substituted.

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

Amendment
of Second
Schedule.

(1) for Serial Number 2 and the entries relating thereto, the following Serial Number and entries shall be substituted, namely:—

“2 (i) 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.

(ii) Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Numbers 1 and 3, where basic price per case is,— At the second point of sale in the State.

(a)	upto Rs. 421	245 per cent.
(b)	from Rs.422 upto Rs.435	240 per cent.
(c)	from Rs.436 upto Rs.455	230 per cent.
(d)	from Rs.456 upto Rs.469	225 per cent.
(e)	from Rs.470 upto Rs.499	220 per cent.
(f)	from Rs.500 upto Rs.514	215 per cent.
(g)	from Rs.515 upto Rs.527	210 per cent.
(h)	from Rs.528 upto Rs.717	205 per cent.
(i)	from Rs.718 upto Rs.760	195 per cent.

(j)	from Rs.761 upto Rs.4726	190 per cent.
(k)	from Rs.4727 and above	185 per cent.
(iii)	Beer	At the second point of sale in the State.
		260 per cent.
(iv)	Wine	At the second point of sale in the State.
		250 per cent.
(v)	Draught Beer	At the second point of sale in the State.
		270 per cent.
(vi)	Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers 1 and 3.	At the third point of sale in the State.
		14.5 per cent.”;

(2) in Explanation I, after clause (b), the following clauses shall be added, namely:-

“(c) “basic price” means the price paid for alcoholic liquors by the Tamil Nadu State Marketing Corporation Limited, a Corporation wholly owned and controlled by the State Government, to the suppliers, which includes ex-factory price and transport charges;

(d) “per case” means alcoholic liquor of 8.640 litres in the case of 180 ml pack and 9.000 litres in the case of other packs.”.

Amendment of
Sixth
Schedule.

4. In the Sixth Schedule to the principal Act, after Serial Number 12 and the entries relating thereto, the following Serial Numbers and entries shall, respectively, be added, namely:-

“13. Vegetable oils including refined vegetable oils.

14. Iron and Steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956.”.

Central Act
74 of 1956.

(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 8th November 2013 and is hereby published for general information:—

ACT No. 29 OF 2013

An Act to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2013.

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

1. This Act may be called the Tamil Nadu Appropriation (No. 3) Act, 2013.

Short title.

2. The State Government may appropriate out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2013, a further sum not exceeding Five thousand eight hundred and ninety eight crore nineteen lakh and twenty five thousand rupees, being moneys required to meet—

Supplementary appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2013.

(a) the supplementary grants made by the Tamil Nadu Legislative Assembly for that year, as set forth in column (3) of the Schedule; and

(b) the supplementary expenditure *charged* on the Consolidated Fund of the State for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE
(See Section 2)

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly (3) Rs.	Charged on the Consolidated Fund of the State (4) Rs.	Total (5) Rs.
2	GOVERNOR AND COUNCIL OF MINISTERS	Revenue 13,40,000	...	13,40,000
		Capital ...	...	...
		Loan ...	...	...
3	ADMINISTRATION OF JUSTICE	Revenue 2,96,19,000	2,000	2,96,21,000
		Capital ...	...	...
		Loan ...	...	...
4	ADI-DRAVIDAR AND TRIBAL WELFARE DEPARTMENT	Revenue 570,62,83,000	...	570,62,83,000
		Capital 1,000	...	1,000
		Loan ...	...	...
5	AGRICULTURE DEPARTMENT	Revenue 87,87,34,000	...	87,87,34,000
		Capital 2,000	...	2,000
		Loan ...	...	...
6	ANIMAL HUSBANDRY (ANIMAL HUSBANDRY, DAIRYING AND FISHERIES DEPARTMENT)	Revenue 12,96,51,000	...	12,96,51,000
		Capital 1,000	...	1,000
		Loan ...	...	...
7	FISHERIES (ANIMAL HUSBANDRY, DAIRYING AND FISHERIES DEPARTMENT)	Revenue 6,000	...	6,000
		Capital 1,000	...	1,000
		Loan ...	...	...
9	BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT	Revenue 78,000	6,47,93,000	6,48,71,000
		Capital 3,000	...	3,000
		Loan ...	...	...
10	COMMERCIAL TAXES (COMMERCIAL TAXES AND REGISTRATION DEPARTMENT)	Revenue 16,90,000	...	16,90,000
		Capital ...	...	...
		Loan ...	...	...
11	STAMPS AND REGISTRATION (COMMERCIAL TAXES AND REGISTRATION DEPARTMENT)	Revenue 1,000	...	1,000
		Capital ...	...	...
		Loan ...	...	...
12	CO-OPERATION (CO-OPERATION, FOOD AND CONSUMER PROTECTION DEPARTMENT)	Revenue 76,65,000	...	76,65,000
		Capital 1,000	...	1,000
		Loan ...	...	...

Demand Number	Services and Purposes		Sums not exceeding		
			Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
			(3)	(4)	(5)
(1)	(2)		Rs.	Rs.	Rs.
13	FOOD AND CONSUMER PROTECTION (CO-OPERATION, FOOD AND CONSUMER PROTECTION DEPARTMENT)	Revenue	21,29,000	...	21,29,000
		Capital	...	...	...
		Loan	...	...	...
14	ENERGY DEPARTMENT	Revenue	3,000	...	3,000
		Capital	...	...	...
		Loan	37,50,00,000	...	37,50,00,000
15	ENVIRONMENT (ENVIRONMENT AND FORESTS DEPARTMENT)	Revenue	2,77,00,000	...	2,77,00,000
		Capital	1,000	...	1,000
		Loan	...	...	...
16	FINANCE DEPARTMENT	Revenue	1,000	...	1,000
		Capital	...	...	...
		Loan	...	...	...
17	HANDLOOMS AND TEXTILES (HANDLOOMS, HANDICRAFTS, TEXTILES AND KHADI DEPARTMENT)	Revenue	140,11,02,000	...	140,11,02,000
		Capital	...	...	...
		Loan	25,53,32,000	...	25,53,32,000
18	KHADI, VILLAGE INDUSTRIES AND HANDICRAFTS (HANDLOOMS, HANDICRAFTS, TEXTILES AND KHADI DEPARTMENT)	Revenue	1,78,00,000	...	1,78,00,000
		Capital	66,25,000	...	66,25,000
		Loan	...	...	...
19	HEALTH AND FAMILY WELFARE DEPARTMENT	Revenue	6,11,24,000	...	6,11,24,000
		Capital	2,000	...	2,000
		Loan	...	...	...
20	HIGHER EDUCATION DEPARTMENT	Revenue	15,000	...	15,000
		Capital	3,000	...	3,000
		Loan	...	...	...
21	HIGHWAYS AND MINOR PORTS DEPARTMENT	Revenue	1,000	...	1,000
		Capital	2,91,96,000	...	2,91,96,000
		Loan	...	...	...
22	POLICE (HOME, PROHIBITION AND EXCISE DEPARTMENT)	Revenue	75,10,06,000	...	75,10,06,000
		Capital	1,000	...	1,000
		Loan	276,70,21,000	...	276,70,21,000

Demand Number	Services and Purposes		Sums not exceeding		
			Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
			(3)	(4)	(5)
			Rs.	Rs.	Rs.
23	FIRE AND RESCUE SERVICES (HOME, PROHIBITION AND EXCISE DEPARTMENT)	Revenue	1,51,79,000	...	1,51,79,000
		Capital	...	...	...
		Loan	8,71,00,000	...	8,71,00,000
24	PRISONS (HOME, PROHIBITION AND EXCISE DEPARTMENT)	Revenue	4,52,57,000	...	4,52,57,000
		Capital	1,00,00,000	...	1,00,00,000
		Loan	...	...	...
25	MOTOR VEHICLES ACTS-ADMINISTRATION (HOME, PROHIBITION AND EXCISE DEPARTMENT)	Revenue	1,000	...	1,000
		Capital	1,000	...	1,000
		Loan	...	...	...
26	HOUSING AND URBAN DEVELOPMENT DEPARTMENT	Revenue	3,000	...	3,000
		Capital	1,000	...	1,000
		Loan	...	...	...
27	INDUSTRIES DEPARTMENT	Revenue	1,000	...	1,000
		Capital	...	...	...
		Loan	137,50,00,000	...	137,50,00,000
28	INFORMATION AND PUBLICITY (TAMIL DEVELOPMENT AND INFORMATION DEPARTMENT)	Revenue	13,02,75,000	...	13,02,75,000
		Capital	1,000	...	1,000
		Loan	...	...	...
29	TOURISM-ART AND CULTURE (TOURISM, CULTURE AND RELIGIOUS ENDOWMENTS DEPARTMENT)	Revenue	12,000	...	12,000
		Capital	4,000	...	4,000
		Loan	...	...	...
30	STATIONERY AND PRINTING (TAMIL DEVELOPMENT AND INFORMATION DEPARTMENT)	Revenue	2,000	...	2,000
		Capital	2,000	...	2,000
		Loan	...	...	...
31	INFORMATION TECHNOLOGY DEPARTMENT	Revenue	78,99,16,000	...	78,99,16,000
		Capital	...	...	...
		Loan	...	...	...
32	LABOUR AND EMPLOYMENT DEPARTMENT	Revenue	9,04,000	...	9,04,000
		Capital	2,000	...	2,000
		Loan	...	...	

Demand Number	Services and Purposes		Sums not exceeding		
			Voted by the Legislative Assembly (3)	Charged on the Consolidated Fund of the State (4)	Total (5)
(1)	(2)		Rs.	Rs.	Rs.
33	LAW DEPARTMENT	Revenue	5,34,38,000	...	5,34,38,000
		Capital	...	...	...
		Loan	...	...	...
34	MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	Revenue	49,88,000	...	49,88,000
		Capital	3,000	...	3,000
		Loan	100,00,00,000	...	100,00,00,000
35	PERSONNEL AND ADMINISTRATIVE REFORMS DEPARTMENT	Revenue	28,41,000	...	28,41,000
		Capital	...	...	...
		Loan	...	...	...
36	PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DEPARTMENT	Revenue	1,000	...	1,000
		Capital	...	...	...
		Loan	...	...	...
37	PROHIBITION AND EXCISE (HOME, PROHIBITION AND EXCISE DEPARTMENT)	Revenue	1,000	...	1,000
		Capital	...	...	...
		Loan	...	...	...
38	PUBLIC DEPARTMENT	Revenue	14,000	...	14,000
		Capital	...	...	...
		Loan	...	...	...
39	BUILDINGS (PUBLIC WORKS DEPARTMENT)	Revenue	1,000	...	1,000
		Capital	5,00,11,000	...	5,00,11,000
		Loan	...	...	...
40	IRRIGATION (PUBLIC WORKS DEPARTMENT)	Revenue	110,18,59,000	...	110,18,59,000
		Capital	1,00,35,000	2,86,38,000	3,86,73,000
		Loan	...	...	...
41	REVENUE DEPARTMENT	Revenue	14,93,29,000	...	14,93,29,000
		Capital	...	...	...
		Loan	...	...	...
42	RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT	Revenue	23,18,53,000	...	23,18,53,000
		Capital	440,03,38,000	...	440,03,38,000
		Loan	...	...	...

Demand Number	Services and Purposes		Sums not exceeding		
			Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
			(3)	(4)	(5)
			Rs.	Rs.	Rs.
43	SCHOOL EDUCATION DEPARTMENT	Revenue	100,57,29,000	...	100,57,29,000
		Capital	...	...	...
		Loan	...	...	...
44	MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT	Revenue	2,00,01,000	...	2,00,01,000
		Capital	...	...	...
		Loan	...	...	...
45	SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT	Revenue	240,23,31,000	...	240,23,31,000
		Capital	...	...	...
		Loan	...	...	...
46	TAMIL DEVELOPMENT (TAMIL DEVELOPMENT AND INFORMATION DEPARTMENT)	Revenue	60,03,000	...	60,03,000
		Capital	...	...	...
		Loan	...	...	...
47	HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (TOURISM, CULTURE AND RELIGIOUS ENDOWMENTS DEPARTMENT)	Revenue	5,00,00,000	...	5,00,00,000
		Capital	...	...	...
		Loan	...	...	...
48	TRANSPORT DEPARTMENT	Revenue	297,60,01,000	...	297,60,01,000
		Capital	...	...	...
		Loan	24,39,50,000	...	24,39,50,000
49	YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT	Revenue	56,32,04,000	...	56,32,04,000
		Capital	...	...	...
		Loan	...	...	...
50	PENSION AND OTHER RETIREMENT BENEFITS	Revenue	2,84,74,000	...	2,84,74,000
		Capital	...	...	...
		Loan	...	...	...
51	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	Revenue	1,458,73,04,000	...	1,458,73,04,000
		Capital	...	...	...
		Loan	...	...	...
52	DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS	Revenue	4,00,10,000	...	4,00,10,000
		Capital	...	...	...
		Loan	...	...	...

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
		(3)	(4)	(5)
		Rs.	Rs.	Rs.
53	DEPARTMENT OF SPECIAL PROGRAMME IMPLEMENTATION	Revenue 1,500,00,00,000	...	1,500,00,00,000
		Capital ...	...	...
		Loan ...	...	...
54	FORESTS (ENVIRONMENT AND FORESTS DEPARTMENT)	Revenue 1,10,52,000	...	1,10,52,000
		Capital 2,81,06,000	...	2,81,06,000
		Loan ...	...	...
	PUBLIC DEBT - REPAYMENT	Revenue ...	...	...
		Capital ...	...	...
		Loan ...	1,88,16,000	1,88,16,000
	Total	Revenue 4,823,19,32,000	6,47,95,000	4,829,67,27,000
		Capital 453,43,41,000	2,86,38,000	456,29,79,000
		Loan 610,34,03,000	1,88,16,000	612,22,19,000
	Grand Total	5,886,96,76,000	11,22,49,000	5,898,19,25,000

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.