



TAMIL NADU GOVERNMENT GAZETTE

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st March 2015 and is hereby published for general information:—

ACT No. 5 of 2015.

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

Short title and
commence-
ment.

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2015.

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

Tamil Nadu Act
32 of 2006.

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

Amendment of
section 19.

(1) in sub-section (2),—

(i) for clause (v), the following clause shall be substituted, namely:—

“(v) sale in the course of inter-State trade or commerce falling under sub-sections (1) and (2) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).”;

(ii) the proviso shall be omitted;

(2) in sub-section (5), clause (c) shall be omitted.

3. In the First Schedule to the principal Act, in PART-B,—

Amendment of
First Schedule.

(i) after serial number (1) and the entries relating thereto, the following serial number and entry shall be inserted, namely:—

“(1-A) Air compressor.”;

(ii) in serial number (26), for item (b), the following item shall be substituted, namely:—

“(b) Pump sets upto 10 hp and their parts thereof.”;

(iii) in serial number (27), for item (iv), the following item shall be substituted, namely:—

“(iv) Mosquito destroyers and insect killer devices including heating devices used with insect repellent mats.”;

(iv) after serial number (75) and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“(75-A) LED (Light Emitting Diode) lamps of all kinds.”.

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

Amendment of
Fourth Schedule.

(i) for serial number 28 and the entries relating thereto, the following serial number and entries shall be substituted, namely:—

“28. Fishnet, fishnet fabrics, fishnet twine, fishing floats, fishing hooks, fishing lamps, fishing ropes, fishing swivels, fish seeds and prawn/shrimp seeds.”;

(ii) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“55-A. Mosquito nets of all kinds.”.

(By Order of the Governor)

S.S. POOVALINGAM,
Secretary to Government-in-charge,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st March 2015 and is hereby published for general information:—

ACT No. 6 of 2015.

An Act further to amend the Tamil Nadu Fiscal Responsibility Act, 2003.

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

1. (1) This Act may be called the Tamil Nadu Fiscal Responsibility (Amendment) Act, 2015.

Short title and
commence-
ment.

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

Amendment of
section 4.

2. In section 4 of the Tamil Nadu Fiscal Responsibility Act, 2003, in sub-section (2), in clause (a), for the expression “not exceeding five per cent by 31st March 2011, eliminate revenue deficit by 2011-2012”, the expression “not exceeding five per cent by 31st March 2016, eliminate revenue deficit by 2016-2017” shall be substituted.

Tamil Nadu Act
16 of 2003.

(By Order of the Governor)

S.S. POOVALINGAM,
*Secretary to Government-in-charge,
Law Department.*