



TAMIL NADU GOVERNMENT GAZETTE

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Part IV—Section 1

Tamil Nadu Bills

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L.A. BILL No. 19 OF 2009

A Bill further to amend the Tamil Nadu Panchayats Act, 1994.

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

1. (1) This Act may be called the Tamil Nadu Panchayats (Fourth Amendment) Act, 2009.

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

2. Sections 167 and 168 of the Tamil Nadu Panchayats Act, 1994 (hereinafter referred to as the principal Act) shall be omitted.

Short title and commencement.

3. In Section 169 of the principal Act,—

(1) in the marginal heading, the expression. “local cess, local cess surcharge and” shall be omitted;

Omission of sections 167 and 168.

(2) in clause (a), the expression “local cess under section 167, local cess surcharge under section 168 and” shall be omitted.

Tamil Nadu Act 21 of 1994.

Amendment of section 169.

(3) in clause (b), the expression “local cess, local cess surcharge and” shall be omitted.

(4) in clause (c), the expression “local cess, local cess surcharge and” shall be omitted.

4. In Section 176 of the principal Act, for the expression “surcharge or tax specified in Section 168 or 171 shall be granted by the village panchayat or the panchayat union council”, the expression “surcharge or tax specified in section 171 shall be granted by the village panchayat” shall be substituted.

Amendment of section 176.

5. In Section 186 of the principal Act, in clause (b), the expression “local cess, local cess surcharge,” shall be omitted.

Amendment of section 186.

6. In Section 188 of the principal Act, in sub-section (1), in clause (d), the expression “local cess, local cess surcharge,” shall be omitted.

Amendment of section 188.

DTP IV-1 Ex. (176)—1a

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DTP IV-1 Ex. (176)—5a

STATEMENT OF OBJECTS AND REASONS.

In the Budget speech for the year 2009-2010 it has been announced as follows:—

“Under the existing system of land revenue collection, which has been in vogue for a long period, Local Cess, Local Cess Surcharge and Water Cess are being collected along with the land revenue. As this tax serves as proof of possession of farmers over their land holdings, hereafter only a nominal sum shall be levied as ‘Land Revenue’. By simplifying the present cumbersome system, land revenue of Rs .2/- per acre of dry land as against an average levy of Rs. 15/- per acre at present and Rs. 5/- per acre of wet land as against an average levy of Rs. 50/- per acre at present, shall be levied from the coming fasli year. Farmers shall not be burdened with any other levy such as Local Cess and Local Cess Surcharge. About 50 lakhs farmers will benefit from this measure”.

2. To give effect to the above announcement, the Government have decided to amend the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) so as to do away with the levy of local cess and local cess surcharge.

3. The Bill seeks to give effect to the above decision.

M.K. STALIN,
Deputy Chief Minister.

M. SELVARAJ,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 16th July 2009 is published together with statement of Objects and Reasons for general information:—

L.A. BILL No. 20 OF 2009

***A Bill further to amend the Tamil Nadu Co-operative Societies
(Appointment of Special Officers) Act, 1976.***

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

1. (1) This Act may be called the Tamil Nadu Co-operative Societies (Appointment of Special Officers) Second Amendment Act, 2009.

Short title and commencement.

(2) It shall come into force at once.

President's Act
25 of 1976.

2. In section 4 of the Tamil Nadu Co-operative Societies (Appointment of Special Officers) Act, 1976, in sub-section (1), for the expression "thirty three years and two months", the expression "thirty three years and eight months" shall be substituted.

Amendment of
Section 4.

STATEMENT OF OBJECTS AND REASONS.

Special Officers were appointed under sub-section (1) of section 4 of the Tamil Nadu Co-operative Societies (Appointment of Special Officers) Act, 1976 (President's Act 25 of 1976) for Scheduled co-operative societies, for a period of two years in the first instance. The period of their appointment had been extended from time to time and it is due to expire on the 9th August 2009.

2. As per the schedule for conducting elections to the co-operative societies approved by the Government, elections for the first two stages in the first phase were conducted on 7th July 2007 and 11th July 2007, respectively. During these polls, occurrences of certain incidents have been brought to the notice of the Government. The Government are of the opinion that these incidents have undermined the very purpose of conducting the elections to the co-operative societies in the State. The Government have, therefore, decided to cancel the elections to the co-operative societies wherever they have been conducted and to hold fresh elections to all the co-operative societies and have ordered accordingly. A new election schedule will be announced by the Government for fresh elections in due course after consultation with the leaders of all political parties in the Legislature.

3. As such, the conduct of elections to the said Scheduled co-operative societies will take some more time. The Government have, therefore, decided to extend the period of appointment of the Special Officers of the said Scheduled co-operative societies for a further period of six months beyond the 9th August 2009 and to amend the said Act suitably, for the purpose.

4. The Bill seeks to give effect to the above decision.

Ko.Si. MANI,
Minister for Co-operation.

M. SELVARAJ,
Secretary.

Under rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 16th July 2009 is published together with statement of objects and Reasons for general information:—

L.A. BILL No. 21 OF 2009

A Bill to provide for the regulation of collection of fee by schools in the State of Tamil Nadu and matters connected therewith and incidental thereto.

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

1. (1) This Act may be called the Tamil Nadu Schools (Regulation of Collection of Fee) Act, 2009.

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 Government may, by notification, appoint.

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

Definition

(a) "academic year" means the year commencing on the first day of June to the last day of May;

(b) "aided school" means a school receiving any sum of money as aid out of the State funds;

(c) "committee" means the committee constituted under section 5;

(d) "District Committee" means the committee constituted under section 11;

(e) "fee" means any amount, by whatever name called, collected directly or indirectly by a school for admission of a pupil to any standard or course of study;

(f) "Government" means the State Government;

(g) "Government School" means a school run by the Government or any local authority;

(h) "local authority" means—

(i) the Municipal Corporations of Chennai, Madurai, Coimbatore, Salem, Tiruchirappalli, Tirunelveli, Erode, Tiruppur, Vellore, Thoothukudi or any other Municipal Corporation that may be constituted under any law for the time being in force; or

(ii) a Municipal Council constituted under the Tamil Nadu District Municipalities Act, 1920; or

Tamil Nadu
Act V of
1920.

(iii) a Panchayat Union Council or a Village Panchayat constituted under the Tamil Nadu Panchayats Act, 1994;

Tamil Nadu Act
21 of 1994.

(i) "management" includes the managing committee or any person, body of persons, committee or any other governing body by whatever name called in whom the power to manage or administer the affairs of a school is vested:

Provided that the Board of Trustees or governing body of Wakf Board, by whatever name called, constituted or appointed by any law for the time being in force relating to the charitable and religious institutions and endowments and Wakfs shall be deemed to be a management for the purposes of this Act;

(j) "private school" means any pre-primary school, primary school, middle school, high school or higher secondary school, established and administered or maintained by any person or body of persons and recognized or approved by the competent authority under any law or code of regulation for the time being in force, but does not include,-

(i) an aided school;

(ii) a school established and administered or maintained by the Central Government or the State Government or any local authority;

(iii) a school giving, providing or imparting religious instruction alone but not any other instructions;

Explanation.—For the purpose of this clause,- (1) “code of regulation” means the Code of Regulations for Approved Nursery and Primary Schools, Code of Regulations for Matriculation Schools and Code of Regulations for Anglo-Indian Schools;

(2) (i) pre-primary school shall consist of Pre-KG to UKG;

(ii) primary school shall consist of LKG to Standard V or Standards I to V;

(iii) middle school shall consist of LKG to Standard VIII, Standards I to VIII or Standards VI to VIII;

(iv) high school shall consist of LKG to Standard X, Standards VI to X or Standards IX and X;

(v) higher secondary school shall consist of LKG to Standard XII, Standards I to XII, Standards VI to XII or Standards IX and XII.

(3) aided schools conducting any classes or courses, for which no money is paid as aid out of the State funds, shall be construed as a private school in so far as such classes or courses are concerned.

Prohibition of collection of excess fee.

3. (1) No Government school or aided school shall collect any fee in excess of the fee fixed by the Government for admission of pupils to any Standard or course of study in that school.

(2) No fee in excess of the fee determined by the committee under this Act shall be collected for admission of pupils to any Standard or course of study in a private school,-

(a) by any person who is in charge of, or is responsible for, the management of such private school; or

(b) by any other person either for himself or on behalf of such private school or on behalf of the management of such private school.

(3) The fee collected by any school affiliated to the Central Board of Secondary Education shall commensurate with the facilities provided by the school.

Fixation of fee by Government.

4. The Government shall fix the fee for admission of pupils to any Standard or course of study in Government schools and aided schools.

Constitution of committee.

5. (1) The Government shall constitute a committee for the purpose of determination of the fee for admission to any Standard or course of study in private schools.

(2) The committee shall consist of the following members, namely:-

- | | |
|----------------------------------------------------------------------|--------------------------------|
| (a) a retired High Court Judge, nominated by the Government. | - Chairperson; |
| (b) Director of School Education. | - Ex-officio Member; |
| (c) Director of Matriculation Schools. | - Ex-officio Member; |
| (d) Director of Elementary Education. | - Ex-officio Member; |
| (e) Joint Chief Engineer (Buildings) Public Works Department. | - Ex-officio Member; |
| (f) Additional Secretary to Government, School Education Department. | - Ex-officio Member Secretary. |

(3) The term of office of the Chairperson shall be for a period of three years from the date of his nomination and in the case of vacancy arising earlier, for any reason, such vacancy shall be filled for the remainder of the term.

(4) The Chairperson shall be eligible to draw such rate of sitting fee and travelling allowance as may be applicable to a First Class Committee.

(5) No act or proceeding of the committee shall be invalid by reason only of the existence of any vacancy in, or any defect in, the constitution of the committee.

(6) The Chairperson shall preside over the meeting of the committee.

6. (1) The committee shall determine the fee leviable by a private school taking into account the following factors, namely:—

Factors for determination of fee.

- (a) the location of the private school;
- (b) the available infrastructure;
- (c) the expenditure on administration and maintenance;
- (d) the reasonable surplus required for the growth and development of the private school;
- (e) any other factors as may be prescribed.

(2) The committee shall, on determining the fee leviable by a private school, communicate its decision to the school concerned.

(3) Any private school aggrieved over the decision of the committee shall file their objection before the committee within fifteen days from the date of receipt of the decision of the committee.

(4) The committee shall consider the objection of the private school and pass orders within thirty days from the date of receipt of such objection.

(5) The orders passed by the committee shall be final and binding on the private school for three academic years. At the end of the said period, the private school would be at liberty to apply for revision.

(6) The committee shall indicate the different heads under which the fee shall be levied.

7. (1) The powers and functions of the committee shall be,—

Powers and functions of the committee.

- (a) to determine the fee to be collected by private schools;
- (b) to hear complaints with regard to collection of fee in excess of the fee determined by it or fixed by the Government, as the case may be. If the committee, after obtaining the evidence and explanation from the management of the private school or aided school concerned or from the Government school, comes to the conclusion that the private school or the Government school or aided school has collected fee in excess of the fee determined by the committee or fixed by the Government, as the case may be, it shall recommend to the appropriate competent authority for the cancellation of the recognition or approval, as the case may be, of the private school or aided school or for any other course of action as it deems fit in respect of the private school or Government school or aided school.

(2) The committee shall have power to,—

- (i) require each private school to place before the committee the proposed fee structure of such school with all relevant documents and books of accounts for scrutiny within such date as may be specified by the committee;
- (ii) verify whether the fee proposed by the private school is justified and it does not amount to profiteering or charging of exorbitant fee;
- (iii) approve the fee structure or determine some other fee which can be charged by the private school.

(3) The Committee shall have power to,—

- (i) verify whether the fee collected by the School affiliated to the Central Board of Secondary Education commensurate with the facilities provided by the school;
- (ii) to hear complaints with regard to collection of excess fee by a school affiliated to the Central Board of Secondary Education; and
- (iii) to recommend to the Central Board of Secondary Education for disaffiliation of the school, if it comes to a conclusion that the school has collected excess fee.

(4) The committee shall have the power to regulate its own procedure in all matters arising out of the discharge of its functions, and shall, for the purpose of making any inquiry under this Act, have all the powers of a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

Central Act
V of 1908.

(i) summoning and enforcing the attendance of any witness and examining him on oath;

(ii) the discovery and production of any document;

(iii) the receipt of evidence on affidavits;

(iv) the issuing of any commission for the examination of witness.

Regulation of
accounts.

8. The Government may regulate the maintenance of accounts by the private schools in such manner as may be prescribed.

Penalties.

9. (1) Whoever contravenes the provisions of this Act or the rules made thereunder shall, on conviction, be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and with fine which may extend to five thousand rupees:

Provided that the court may, for any adequate and special reason to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than three years.

(2) The person convicted under this section shall refund to the pupil from whom the excess fee was collected in contravention of this Act, such excess fee.

Offences by
companies.

10. (1) Where an offence against any of the provisions of this Act have been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he has exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any such offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation .— For the purposes of this section, —

(a) “company” means any body corporate and includes a trust, a firm, a society or other association of individuals, and

(b) “director” in relation to —

(i) a firm, means a partner in the firm;

(ii) a society, a trust or other association of individuals, means the person who is entrusted under the rules of the society, trust or other association with the management of the affairs of the society, trust or other association, as the case may be.

District
Committee.

11. (1) There shall be a District Committee in every revenue district, which shall consist of the Chief Educational Officer of the district as Chairperson and such other members as may be prescribed.

(2) The District Committee or any member of the said committee authorised by it in this behalf may, at any time, during the normal working hours of any private school, enter such private school or any premises thereof or any premises belonging to the management of such private school if it or he has reason to believe that there is or has been any contravention of the provisions of this Act or the rules made thereunder and search and inspect any record, accounts, register or other document belonging to such private school or of the management, in so far as any such record, accounts, register or other document relates to such private school and seize any such record, accounts, register or other document for the purpose of ascertaining whether there is or has been any such contravention.

(3) The provisions of the Code of Criminal Procedure, 1973 relating to search and seizure shall apply, so far as may be, to search and seizure under sub-section (2).

Central Act 2
of 1974.

12. No court shall take cognizance of any offence under this Act except with the sanction of the Government or such officer as the Government may authorise in this behalf. Cognizance of offences.
13. Save as otherwise provided in this Act, the provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force. Operation of other laws.
14. No suit, prosecution or other legal proceeding shall be instituted against the committee or its members, Government or any officer, authority or person empowered to exercise the powers or perform the functions by or under this Act for anything which is in good faith done or intended to be done under this Act or the rules made thereunder. Protection of action taken in good faith.
15. If any difficulty arises as to the first constitution of the committee after the date of commencement of this Act or otherwise in giving effect to the provisions of this Act, the Government may, by notification, make such provision, not inconsistent with the provisions of this Act, as may appear to them to be necessary or expedient for removing the difficulty: Power to remove difficulties.
- Provided that no such notification shall be issued after the expiry of five years from the date of 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) Every rule made or notification 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 the Assembly decides that the rule or notification should not be made or issued, the rule or notification 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.

THANGAM THENNARASU,
Minister for School Education.

STATEMENT OF OBJECTS AND REASONS

It has been brought to the notice of the Government that the private schools are collecting exorbitant fees from pupils towards special fees, tuition fees, term fees, etc. much disproportionate to the infrastructure facilities provided in these schools and that there is no uniform procedure followed by such private schools in fixing the rate of fees under different heads. The Government have, therefore, decided to bring in a comprehensive legislation providing for the regulation of collection of fee by the private schools in the State of Tamil Nadu and for the matters connected therewith and incidental thereto.

2. The Bill seeks to give effect to the above decision.

THANGAM THENNARASU,
Minister for School Education.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clauses 1(3), 6(1)(e), 8, 11(1), 12, 15 and 16 of the Bill authorize the Government to issue notifications or to make rules, as the case may be, for the purposes specified therein.

2. The powers delegated are normal and not of an exceptional character.

THANGAM THENNARASU,
Minister for School Education.

FINANCIAL MEMORANDUM

Clause 5 of the Bill provides for payment of fees and allowances to the members of the "**Committee for Determination of Fee to be collected by the Schools**", for attending the meetings.

2. The Legislation, therefore, involves expenditure from the consolidated fund of the State. It is not however possible to estimate at this stage with any degree of accuracy the expenditure involved in giving effect to the provision of the Bill

THANGAM THENNARASU,
Minister for School Education.

M. SELVARAJ,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 16th July 2009 is published together with statement of Objects and Reasons for general information:—

L.A. BILL No. 22 OF 2009

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2009.

Short title,
and
commence-
ment.

(2) It shall be deemed to have come into force on the 9th day of April 2009.

Tamil Nadu
Act 32 of
2006.

2. In the Fifth Schedule to the Tamil Nadu Value Added Tax Act, 2006, after serial number 12 and the entry relating thereto, the following serial number and the entry shall, respectively be added, namely:—

Amendment of
Fifth
Schedule.

“13. The United Nations High Commissioner for Refugees.”.

STATEMENT OF OBJECTS AND REASONS.

On the representation of the United Nations High Commissioner for Refugees (UNHCR), the Government have decided to amend the Fifth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) so as to include the said organization in the said schedule for the purpose of enabling the said organization to purchase goods at zero rate.

2. With a view to give effect to the above proposal, a notification was issued under sub-section (1) of Section 86 of the said Act for amending the Fifth Schedule to the said Act. Under sub-section (2) of the said Section 86, a Bill to replace the abovesaid notification has to be introduced in the Legislative Assembly.

3. The Bill seeks to give effect to the above object.

S.N.M. UBAYADULLAH,
Minister for Commercial Taxes.

M. SELVARAJ,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 16th July 2009 is published together with statement of Objects and Reasons for general information:—

L.A. BILL No. 23 OF 2009

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2009.

Short title and Commencement.

(2) It shall be deemed to have come into force on the 30th day of July 2008.

Tamil Nadu Act 32 of 2006.

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

Amendment of section 2.

(1) for clause (1), the following clauses shall be substituted, namely:-

“(1) “Additional Commissioner” means any person appointed to be an Additional Commissioner of Commercial Taxes under section 48;

(1-A) “Administrative Deputy Commissioner” means any person appointed to be an Administrative Deputy Commissioner of Commercial Taxes under section 48;”;

(2) for clause (2), the following clause shall be substituted, namely:-

“(2) “Appellate Deputy Commissioner” means any person appointed to be an Appellate Deputy Commissioner of Commercial Taxes under section 48;”;

(3) for clause (3), the following clause shall be substituted, namely:-

“(3) “Appellate Joint Commissioner” means any person appointed to be an Appellate Joint Commissioner of Commercial Taxes under section 48;”;

(4) after clause (5), the following clause shall be inserted, namely:-

“(5-A) “Assistant Commissioner” means any person appointed to be a Assistant Commissioner of Commercial Taxes under section 48;”;

(5) clause (7) shall be omitted;

(6) clause (8) shall be omitted;

(7) for clause (13), the following clause shall be substituted, namely:-

“(13) “Commercial Tax Officer” means any person appointed by the Commissioner by name or by virtue of his office, to exercise the powers of a Commercial Tax Officer;”;

(8) clause (17) shall be omitted;

(9) after clause (18), the following clause shall be inserted, namely:-

“(18-A) “Deputy Commissioner (Assessment)” means any person appointed to be a Deputy Commissioner of Commercial Taxes (Assessment) under section 48;”;

(10) after clause (25), the following clause shall be inserted, namely:-

“(25-A) “Joint Commissioner (Enforcement)” means any person appointed to be a Joint Commissioner of Commercial Taxes (Enforcement) under section 48;”;

(11) for clause (39), the following clause shall be substituted, namely:-

“(39) “Territorial Deputy Commissioner” means any person appointed to be a Territorial Deputy Commissioner of Commercial Taxes under section 48;”.

3. In sub-section (2) of section 32 of the principal Act, for the expression “Territorial Assistant Commissioner”, the expression “Territorial Deputy Commissioner” shall be substituted;

Amendment of section 32.

4. In section 48 of the principal Act,-

Amendment of section 48.

(i) for the marginal heading, the following marginal heading shall be substituted, namely:-

“Appointment of Commissioner of Commercial Taxes, Additional Commissioners of Commercial Taxes, Appellate Joint Commissioners of Commercial Taxes, Joint Commissioners

of Commercial Taxes, Appellate Deputy Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes and Assistant Commissioners of Commercial Taxes.”;

(ii) for section 48, the following sections shall be substituted, namely:-

“The Government may appoint a Commissioner of Commercial Taxes and as many Additional Commissioners of Commercial Taxes, Appellate Joint Commissioners of Commercial Taxes, Joint Commissioners of Commercial Taxes, Joint Commissioners of Commercial Taxes (Enforcement), Appellate Deputy Commissioners of Commercial Taxes, Territorial Deputy Commissioners of Commercial Taxes, Administrative Deputy Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes (Assessment), Deputy Commissioners of Commercial Taxes (Enforcement) and Assistant Commissioners of Commercial Taxes, as they think fit, for the purpose of performing the functions respectively conferred on them by or under this Act. The Commissioner of Commercial Taxes shall perform the functions conferred on him throughout the State, and the other officers shall perform their functions within such local limits as the Government or any authority or officer empowered in this behalf, may assign to them.”.

Amendment of section 49.

5. In section 49 of the principal Act,-

(i) in the marginal heading, for the expression “Assistant Commissioner”, the expression “Deputy Commissioner” shall be substituted;

(ii) for the expression “Territorial Assistant Commissioner or an Assistant Commissioner (Assessment)”, the expression “Territorial Deputy Commissioner or the Deputy Commissioner (Assessment)” shall be substituted;

(iii) for the expression “Territorial Assistant Commissioner and the Assistant Commissioner (Assessment)”, wherever it occurs, the expression “Territorial Deputy Commissioner and the Deputy Commissioner (Assessment)” shall be substituted;

(iv) for the expression “Deputy Commissioner” in two places where it occurs, the expression “Joint Commissioner” shall be substituted.

Amendment of section 51.

6. In section 51 of the principal Act,-

(i) including the marginal heading, for the expression “Appellate Assistant Commissioner”, wherever it occurs, the expression “Appellate Deputy Commissioner” shall be substituted;

(ii) in sub-section (1), for the expression “Assistant Commissioner (Assessment)” the expression “Deputy Commissioner (Assessment)” shall be substituted.

Amendment of section 52.

7. In section 52 of the principal Act,-

(i) including the marginal heading, for the expression, “Appellate Deputy Commissioner”, wherever it occurs, the expression “Appellate Joint Commissioner” shall be substituted;

(ii) for the expression “Assistant Commissioner (Assessment)” in three places where it occurs, the expression “Deputy Commissioner (Assessment)” shall be substituted.

Amendment of section 53.

8. In section 53 of the principal Act,-

(i) including the marginal heading, for the expression “Deputy Commissioner”, wherever it occurs the expression “Joint Commissioner” shall be substituted;

(ii) in sub-section (2), for the expression “the Appellate Assistant Commissioner or the Appellate Deputy Commissioner”, the expression “the Appellate Deputy Commissioner or the Appellate Joint Commissioner” shall be substituted.

Amendment of section 54.

9. In section 54 of the principal Act, including the marginal heading, for the expression “Deputy Commissioner”, wherever it occurs, the expression “Joint Commissioner” shall be substituted;

Amendment of section 55.

10. In section 55 of the principal Act,-

(i) including the marginal heading, for the expression, “Joint Commissioner” wherever it occurs, the expression “Additional Commissioner” shall be substituted;

(ii) for the expression “Deputy Commissioner”, in two places where it occurs, the expression “Joint Commissioner” shall be substituted.

11. In section 56 of the principal Act,—
- (i) in sub-section (1), for the expression, “an Appellate Deputy Commissioner to another Appellate Deputy Commissioner or an appeal pending before an Appellate Assistant Commissioner to another Appellate Assistant Commissioner”, the expression “an Appellate Joint Commissioner to another Appellate Joint Commissioner or an appeal pending before an Appellate Deputy Commissioner to another Appellate Deputy Commissioner” shall be substituted;
- (ii) in sub-section (2), for the expression “Appellate Deputy Commissioner or an Appellate Assistant Commissioner”, the expression “Appellate Joint Commissioner or an Appellate Deputy Commissioner” shall be substituted.
12. In section 57 of the principal Act,—
- (i) including the marginal heading, for the expression “Joint Commissioner”, wherever it occurs, the expression “Additional Commissioner” shall be substituted;
- (ii) in sub-section (1), for the expression “Deputy Commissioner”, the expression “Joint Commissioner” shall be substituted.
13. In section 58 of the principal Act,—
- (i) for the expression “Appellate Assistant Commissioner”, wherever it occurs, the expression “Appellate Deputy Commissioner” shall be substituted;
- (ii) for the expression “Appellate Deputy Commissioner”, wherever it occurs, the expression “Appellate Joint Commissioner” shall be substituted;
- (iii) for the expression “Deputy Commissioner”, wherever it occurs, the expression “Joint Commissioner” shall be substituted.
14. In section 59 of the principal Act, in sub-section (1), for the expression “Joint Commissioner”, the expression “Additional Commissioner” shall be substituted.
15. In section 60 of the principal Act, for the expression “Deputy Commissioner”, in three places where it occurs, the expression “Joint Commissioner” shall be substituted.
16. In section 63 of the principal Act, in sub-section (2), for the expression “Appellate Assistant Commissioner” or the Appellate Deputy Commissioner”, the expression “Appellate Deputy Commissioner or the Appellate Joint Commissioner” shall be substituted.
17. In section 67 of the principal Act, in sub-section (10), in the proviso, for the expression “Deputy Commercial Tax Officer”, in two places where it occurs, the expression “Commercial Tax Officer” shall be substituted.
18. In section 73 of the principal Act, for the expression “Deputy Commissioner”, the expression “Joint Commissioner” shall be substituted.
19. In section 85 of the principal Act, in sub-section (2) in clause (g),
- (i) for the expression “Assistant Commissioner” in three places where it occurs, the expression “Deputy Commissioner” shall be substituted;
- (ii) for the expression “or an Appellate Assistant Commissioner or an Appellate Deputy Commissioner or a Deputy Commissioner or a Joint Commissioner”, the expression “or an Appellate Deputy Commissioner or an Appellate Joint Commissioner or a Joint Commissioner or an Additional Commissioner” shall be substituted.
20. Notwithstanding anything contained in the principal Act, any application made, or any proceeding or appeal or revision pending before any authority under the principal Act on or after the commencement of this Act shall be deemed to have been made and pending before the authority under the principal Act as amended by this Act and any order passed by such authority immediately before the date of publication of this Act shall be deemed to have been passed under the provisions of the principal Act, as amended by this Act.

Amendment of section 56.

Amendment of section 57.

Amendment of section 58.

Amendment of section 59.

Amendment of section 60.

Amendment of section 63.

Amendment of section 67.

Amendment of section 73.

Amendment of section 85.

Validation

STATEMENT OF OBJECTS AND REASONS.

In G.O.Ms.No.71, Commercial Taxes and Registration Department, Dated 30.07.2008, orders were issued redesignating the posts of Joint Commissioner, Deputy Commissioner, Assistant Commissioner, Commercial Tax Officer and Deputy Commercial Tax Officer as Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and Commercial Tax Officer respectively. In view of the above redesignation of the authorities, the references to those authorities in the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) have to be redesignated. Accordingly, the Government have decided to amend the said Act suitably for the purpose.

2. The Bill seeks to achieve the above object.

S.N.M. UBAYADULLAH,
Minister for Commercial Taxes.

M. SELVARAJ,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 16th July 2009 is published together with statement of Objects and Reasons for general information:—

L.A. BILL No. 24 OF 2009

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2009.

Short title,
and
commence-
ment.

(2) It shall be deemed to have come into force on the 1st day of April 2009.

Tamil Nadu
Act 32 of
2006.

2. In the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 in Part – B, after item 41 and the entries relating thereto, the following items and entries shall be inserted, namely:—

Amendment of
Fourth
Schedule.

“41-A. Handmade steel trunk boxes.

41-B. Handmade tin containers.”.

STATEMENT OF OBJECTS AND REASONS.

In the Budget Speech for the year 2009-2010, it has been announced that the "Hand made steel trunk box" and "Hand made tin containers" will be exempted from levy of tax. To give effect to the said announcements, a notification was issued under sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) to amend the Fourth Schedule to the said Act. Under sub-section (2) of Section 86 of the said Act, a Bill to replace the said notification has to be introduced in the Legislative Assembly.

2. The Bill seeks to achieve the above object.

S.N.M. UBAYADULLAH,
Minister for Commercial Taxes.

M. SELVARAJ,
Secretary.