

GOVERNMENT OF TAMIL NADU 2009

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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ACT No. 10 OF 2009.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

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

PART- I.

PRELIMINARY.

Short title and commencement.

- (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment)
 Act, 2009.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

PART- II.

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

Amendment of section 138-B.

- 2. In section 138-B of the Chennai City Municipal Corporation Act, 1919,-
- Tamil Nadu Act IV of 1919.
- (1) in sub-section (2), for the expression "Every company which transacts business and every person", the expression "Each branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association which transacts business and every person" shall be substituted;
 - (2) in sub-section (4),-
- (i) for the expression "Where a company or person", the expression "Where a branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or a person" shall be substituted;
- (ii) for the expression "such company or person", the expression "such branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or person" shall be substituted;
 - (3) sub-section (6) shall be omitted.

PART- III.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Amendment of section 169-B.

- 3. In section 169-B of the Madurai City Municipal Corporation Act, 1971,—
- (1) in sub-section (2), for the expression "Every company which transacts business and every person", the expression "Each branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association which transacts business and every person" shall be substituted;
 - (2) in sub-section (4),-
- (i) for the expression "Where a company or person", the expression "Where a branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or a person" shall be substituted;
- (ii) for the expression "such company or person", the expression "such branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or person" shall be substituted;
 - (3) sub-section (6) shall be omitted.

Tamil Nadu Act 15 of 1971.

PART- IV.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Tamil Nadu Act 25 of 1981.

- 4. In section 169-B of the Coimbatore City Municipal Corporation Act, 1981,-
- Amendment of section 169-B.
- (1) in sub-section (2), for the expression "Every company which transacts business and every person", the expression "Each branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association which transacts business and every person" shall be substituted;
 - (2) in sub-section (4),-
- (i) for the expression "Where a company or person", the expression "Where a branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or a person" shall be substituted;
- (ii) for the expression "such company or person", the expression "such branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or person" shall be substituted;
 - (3) sub-section (6) shall be omitted.

PART- V.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

Tamil Nadu Act V of 1920. 5. In section 124-D of the Tamil Nadu District Municipalities Act, 1920,-

Amendment of section 124-D.

- (1) in sub-section (2), for the expression "Every company which transacts business and every person", the expression "Each branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association which transacts business and every person" shall be substituted;
 - (2) in sub-section (4),-
- (i) for the expression "Where a company or person", the expression "Where a branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or a person" shall be substituted;
- (ii) for the expression "such company or person", the expression "such branch or unit of a company, Hindu undivided family, firm, corporation or other corporate body, society, club, body of persons or association or person" shall be substituted:
 - (3) sub-section (6) shall be omitted.

(By order of the Governor)

ACT No. 11 OF 2009.

An Act to amend the Anna University, Tirunelveli Act, 2007.

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 Anna University, Tirunelveli (Amendment) Act, 2009.
 - (2) It shall be deemed to have come into force on the 17th March 2008.

Short title and commencement.

2. In section 56 of the Anna University, Tirunelveli Act, 2007 (hereinafter referred to as the principal Act), in sub-section (1), for the expression "one year", the expression

"two years" shall be substituted.

Amendment of section 56.

3. Notwithstanding anything contained in the principal Act, the committees constituted under sub-section (5) of section 56 or continued as such committees during the period commencing on the 17th March 2008 and ending with the date of publication of the Anna University, Tirunelveli (Amendment) Act, 2009 in the *Tamil Nadu Government Gazette* shall be deemed to have been validly constituted or continued in accordance with law, and any power exercised or duty performed by such committees during that period shall be deemed to have been validly exercised or performed by the said committees, as if the principal Act as amended by this Act had been in force at all material times.

Validation.

(By order of the Governor)

S. DHEENADHAYALAN, Secretary to Government, Law Department.

Tamil Nadu Act 28 of 2007.

ACT No. 12 OF 2009.

An Act 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.

Short title and commencement.

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

Tamil Nadu Act 21 of 1994. 2. Sections 167 and 168 of the Tamil Nadu Panchayats Act, 1994 (hereinafter referred to as the principal Act) shall be omitted.

Omission of sections 167 and 168.

3. In section 169 of the principal Act,—

Amendment of section 169.

- (1) in the marginal heading, the expression "local cess, local cess surcharge and" shall be omitted;
- (2) in clause (a), the expression "local cess under section 167, local cess surcharge under section 168 and" shall be omitted;
- (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.

(By order of the Governor)

ACT No. 13 OF 2009.

An Act further to amend the Tamil Nadu Payment of Salaries Act, 1951.

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 Payment of Salaries (Amendment) Act, 2009.

Short title and commencement.

(2) It shall be deemed to have come into force on the 29th May 2009.

Tamil Nadu Act XX of 1951. 2. In section 3 of the Tamil Nadu Payment of Salaries Act, 1951, for the expression "the Chief Minister", in three places where it occurs, the expression "the Chief Minister, Deputy Chief Minister" shall be substituted.

Amendment of section 3.

(By order of the Governor)

ACT No. 14 OF 2009.

An Act 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 (Second Amendment) Act, 2009.

Short title and commencement.

- (2) It shall come into force on such date as the State Government may, by notification, appoint.
- **2.** In section 37 of the Tamil Nadu Panchayats Act, 1994, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 37.

"(2-A) A person disqualified for being a member under clause (e) of sub-section (3) of section 38 shall be disqualified for election as a member for a period of six years from the date of such disqualification."

(By order of the Governor)

S. DHEENADHAYALAN, Secretary to Government, Law Department.

Tamil Nadu Act 21 of 1994.

ACT No. 15 OF 2009.

An Act further to amend the laws relating to the Municipal Corporations and the Municipalities in the State of Tamil Nadu.

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

PART- I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Amendment) Act, 2009.

Short title and commencement.

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

PART- II.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Tamil Nadu Act 15 of 1971. 2. In section 120 of the Madurai City Municipal Corporation Act,1971, in sub-section (4), for clause (a), the following clause shall be substituted, namely:—

Amendment of section 120.

"(a) Save as otherwise provided in clause (b), the council shall, in the case of lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings, levy property tax on such lands at such rate as it may fix, having regard to its location and subject to the minimum and maximum rates per square feet as may be prescribed by the Government."

PART- III.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Tamil Nadu Act 25 of 1981.

3. In section 121 of the Coimbatore City Municipal Corporation Act,1981, in sub-section (4), for clause (a), the following clause shall be substituted, namely:—

Amendment of section 121.

"(a) Save as otherwise provided in clause (b), the council shall, in the case of lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings, levy property tax on such lands at such rate as it may fix, having regard to its location and subject to the minimum and maximum rates per square feet as may be prescribed by the Government."

PART- IV.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

Tamil Nadu Act V of 1920. **4.** In sub-section (3) of section 81 of the Tamil Nadu District Municipalities Act,1920, for clause (a) including the proviso thereto, the following clause shall be substituted, namely:—

Amendment of section 81.

Repeal.

"(a) Save as otherwise provided in clause (b), the council shall, in the case of lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings, levy property tax on such lands at such rate as it may fix, having regard to its location and subject to the minimum and maximum rates per square feet as may be prescribed by the State Government."

PART- V.

Tamil Nadu Act 65 of 1997. **5.** The Tamil Nadu Municipal Laws (Second Amendment) Act,1997, is hereby repealed.

(By order of the Governor)

ACT No. 16 OF 2009.

An Act 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.

(By order of the Governor)

ACT No. 17 OF 2009.

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 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 commencement.

(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.".

(By order of the Governor)

ACT No. 18 OF 2009.

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

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 an 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;".

Tamil Nadu Act 32 of 2006.

as the principal Act),-

Amendment of section 32.

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 48.

- 4. In section 48 of the principal Act,—
- (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 section 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.
- **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 54.

10. In section 55 of the principal Act,-

Amendment of section 55.

- (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,-

Amendment of section 56.

- (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,-

Amendment of section 57.

- (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,—

Amendment of section 58.

- (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.

section 59.

Amendment of

Amendment of

- **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.
- section 60.
- **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.
- Amendment of section 63.
- **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.
- Amendment of section 67.
- **18.** In section 73 of the principal Act, for the expression "Deputy Commissioner", the expression "Joint Commissioner" shall be substituted.

Amendment of section 73.

Amendment of section 85.

- 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.

Validation.

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.

(By order of the Governor)