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 2nd February 2010 and is hereby published for general information:—

ACT No. 9 OF 2010.

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

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

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

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

2. In section 18 of the Tamil Nadu Value Added Tax Act, 2006, in sub-section (3), for the expression “from the date of accrual of such input tax credit”, the expression “from the date of making zero rate sale” shall be substituted.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2010 and is hereby published for general information:

**ACT No. 10 OF 2010.**

An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.

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 Entertainments Tax (Amendment) Act, 2010.

   (2) It shall be deemed to have come into force on the 6th day of January 1993.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939, in clause (7), for sub-clause (d), the following shall be substituted, namely:

   “(d) any payment deemed to have been made under sub-section (1-A) of section 4 in respect of any taxable complimentary ticket,

   but shall not include such maintenance charge which the licencee of cinematograph exhibition is permitted to collect, by order of the Government, from time to time, under the Tamil Nadu Cinemas Regulation Act, 1955 (Tamil Nadu Act IX of 1955) and collected by the said licencee:

   Provided that such maintenance charge shall be printed on the tickets.”.

3. The Tamil Nadu Entertainments Tax (Second Amendment) Act, 1995 and section 2 of the Tamil Nadu Entertainments Tax (Amendment) Act, 2004 are hereby repealed.

4. All amounts collected by the licencees of cinematograph exhibition as maintenance charge, in accordance with the orders issued by the State Government during the period commencing from the 6th day of January 1993 and ending with the date of publication of the Tamil Nadu Entertainments Tax (Amendment) Act, 2010, shall not be included in the payment for admission for the purpose of determining the amount of tax payable under the Tamil Nadu Entertainments Tax Act, 1939.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2010 and is hereby published for general information:—

**ACT No. 11 OF 2010.**

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 Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Fiscal Responsibility (Amendment) Act, 2010.

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

2. In sub-section (2) of section 4 of the Tamil Nadu Fiscal Responsibility Act, 2003,—

   (1) in clause (a), for the expression “2008-2009”, the expression “2010-2011” shall be substituted;

   (2) in clause (b), for the expression “31st March 2008”, the expression “31st March 2011” shall be substituted.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2010 and is hereby published for general information:—

ACT No. 12 OF 2010.

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 Sixtieth 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, 2010.

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

2. In section 47 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, in sub-section (3),—

(1) for the expression "one year", the expression "two years" shall be substituted;

(2) after the proviso, the following proviso shall be added, namely:—

"Provided further that every trustee who has not completed a term of office of one year on the date of commencement of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2010 shall continue to be the trustee for the period of two years from the date of his appointment."

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.