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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 26th September 2011 and is hereby published for general information:—

ACT No. 23 of 2011.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2011.

(2) It shall be deemed to have come into force on the 26th day of August 2010.

Amendment of section 2.

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

Tamil Nadu Act 32 of 2006.

(i) clause (6) shall be omitted;

(ii) after clause (16), the following clause shall be inserted, namely:—

“(16-A) “Deputy Commercial Tax Officer” means any person appointed by the Commissioner by name or by virtue of his office, to exercise the powers of a Deputy Commercial Tax Officer.”.

Amendment of section 49.

3. In section 49 of the principal Act, in sub-section (4), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

Amendment of section 64.

4. In section 64 of the principal Act, in sub-section (4), for the expression “Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

Amendment of section 81.

5. In section 81 of the principal Act,—

(i) in sub-section (1), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted;

(ii) in sub-section (3), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

Amendment of section 82.

6. In section 82 of the principal Act, in sub-section (1), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” 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 26th September 2011 and is hereby published for general information:—

ACT No. 24 of 2011.

***An Act further to amend the Tamil Nadu Societies
Registration Act, 1975.***

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

1. (1) This Act may be called the Tamil Nadu Societies Registration (Amendment) Act, 2011.

Short title and commencement.

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

Tamil Nadu
Act
27 of 1975.

2. In the Schedule to the Tamil Nadu Societies Registration Act, 1975,—

Amendment of Schedule.

(a) in item 1, for the words “Five hundred Rupees”, the words “Two thousand Rupees” shall be substituted;

(b) in item 2, for the words “Ten Rupees”, the words “One hundred Rupees” shall be substituted;

(c) in item 3, for the words “Twenty-five Rupees”, the words “Two hundred and fifty Rupees” shall be substituted;

(d) in item 4, for the words “Twenty-five Rupees”, the words “Two hundred and fifty Rupees” shall be substituted;

(e) in item 5, for the words “Five Rupees for every hundred words or fractional part thereof required to be copied”, the words “Ten Rupees per page” shall be substituted;

(f) in item 6, for the words “Ten Rupees”, the words “One hundred Rupees” shall be substituted;

(g) in item 7, for the words “One hundred Rupees”, the words “One thousand Rupees” 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 26th September 2011 and is hereby published for general information:—

ACT No. 25 of 2011.

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 Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu
Act X of 1939.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),-

Amendment of section 3.

(1) after clause (3-A), the following clause shall be inserted, namely:—

“(3-B) “direct to home service” means distribution of multi channel television programmes by using a satellite system by providing television signals direct to subscribers’ premises without passing through an intermediary such as cable operator;”;

(2) in clause (4), after the expression “snooker or the like is provided”, the expression “or direct to home service or a cricket tournament conducted by the Indian Premier League” shall be added;

(3) in clause (9), after the expression “recreation parlour”, the expression “or any person providing direct to home service or the Indian Premier League” shall be inserted;

(4) to clause (10), the following proviso shall be added, namely:-

“Provided that in the case of a cricket tournament conducted by the Indian Premier League, any complimentary ticket issued in excess of two per cent of the seating capacity of the stadium shall be taxable.”.

3. In section 4 of the principal Act, in sub-section (1), in clause (a),-

Amendment of section 4.

(1) in sub-clause (i),-

(i) in item (A), for the expression “fifteen per cent”, the expression “thirty per cent” shall be substituted;

(ii) in item (B), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted;

(2) in sub-clause (ii), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted.

4. After section 4-H of the principal Act, the following sections shall be inserted, namely:-

Insertion of new sections 4-I and 4-J.

“4-I. *Tax on direct to home service.*-(1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the ‘entertainment tax’) calculated at the rate of thirty per cent of the gross charges excluding the service tax, received by the provider of a direct to home service.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4,7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).

4-J. Tax on cricket tournament conducted by Indian Premier League.- (1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the 'entertainment tax') on any cricket tournament conducted by the Indian Premier League calculated at the rate of twenty five per cent of the gross payment for admission inclusive of the amount of tax.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4(1), 7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).".

Amendment of section 7-A.

5. In section 7-A of the principal Act,-

(1) in sub-section (1), after the expression "recreation parlour", the expression "or direct to home service" shall be inserted;

(2) in sub-section (3), after the expression "section 4-G", the expression "or section 4-I or section 4-J" shall be inserted.

Amendment of section 7-B.

6. in section 7-B of the principal Act,-

(1) in sub-section (1),-

(a) after the expression "any amount collected for television exhibition", the expression "or any charges received for direct to home service" shall be inserted;

(b) after the expression "or 4-G", the expression "or 4-I or 4-J" shall be inserted;

(c) after the expression "on such payment for recreation parlour under section 4-G", the expression "or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J" shall be inserted;

(2) in sub-section (2), -

(a) after the expression "any amount collected for television exhibition", the expression "or any charges received for direct to home service" shall be inserted;

(b) after the expression "or 4-G", the expression "or 4-I or 4-J" shall be inserted;

(c) after the expression "on such payment for recreation parlour under section 4-G", the expression "or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J" shall be inserted;

Amendment of section 10.

7. In section 10 of the principal Act, in sub-section (1), after the expression "or section 4-G", the expression "or section 4-I or section 4-J" shall be inserted.

(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 26th September 2011 and is hereby published for general information:—

ACT No. 26 of 2011.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

2. After section 48 of the Tamil Nadu Value Added Tax Act, 2006, the following section shall be inserted, namely:—

Insertion of new section 48-A.

“48-A. Clarification and Advance Ruling.-(1) The Government may constitute a State Level Authority for Clarification and Advance Ruling (hereinafter in this section, referred to as the Authority), comprising of the Commissioner of Commercial Taxes and two Additional Commissioners to clarify, any point concerning the rate of tax, on an application by a registered dealer:

Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(2) No application shall be entertained where the question raised in the application,—

(i) is already pending before any appellate or revising authority of the department or Appellate Tribunal or any Court; or

(ii) relates to an issue which is designed apparently for avoidance of tax:

Provided that no application shall be rejected under this sub-section without giving the applicant a reasonable opportunity of being heard and where the application is rejected, reasons for such rejection, shall be recorded in the order.

(3) The order of the authority shall be binding,-

(i) on the applicant who has sought for the clarification or advance ruling;

(ii) in respect of the goods in relation to which the clarification or advance ruling was sought; and

(iii) on all the officers working under the control of the Commissioner of Commercial Taxes.

(4) The Authority shall have power to review, amend or revoke its clarification or advance ruling at any time for good and sufficient cause after giving an opportunity of being heard to the affected parties.

(5) An order giving effect to such review or amendment or revocation shall not be subject to the period of limitation.

(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 26th September 2011 and is hereby published for general information:—

ACT No. 27 of 2011.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2011.

Short title and commencement.

(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 3 of the Tamil Nadu Value Added Tax Act, 2006, in sub-section (4), in clause (b), for the expression "Such dealer is liable to pay tax under sub-section (2) on all his sales of rupees fifty lakhs and above", the expression "Such dealer may pay a tax for each year on his turnover relating to taxable goods upto rupees fifty lakhs at such rate not exceeding one per cent, as may be notified by the Government and is liable to pay tax under sub-section (2) on all his sales of taxable goods above rupees fifty lakhs" shall be substituted.

Amendment of section 3.

(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 26th September 2011 and is hereby published for general information:—

ACT No. 28 of 2011.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2011.

Short title and commencement.

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

2. In section 70 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in sub-section (2),—

Amendment of section 70.

(1) for the expression “consigned or transferred” occurring in two places, the expression “sold or consigned or transferred” shall be substituted;

(2) for the expression “consignor or transferor” wherever it occurs, the expression “seller or consignor or transferor” shall be substituted.

3. In the Sixth Schedule to the principal Act, after Serial Number 9 and the entries relating thereto, the following Serial Numbers and entries shall, respectively, be added, namely:—

Amendment of Sixth Schedule.

“10. Petrol with or without additives.

11. High Speed Diesel oil.

12. Light Diesel oil.”.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.

Tamil Nadu
Act
32 of 2006.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th September 2011 and is hereby published for general information:—

ACT No. 29 of 2011.

An Act to provide for settlement of arrears of tax, penalty or interest pertaining to sales tax and the matters connected therewith or incidental thereto.

Tamil Nadu
Act 1 of
1959.
Tamil Nadu
Act 24 of
1971.
Tamil Nadu
Act 14 of
1970.
Central Act
74 of 1956.

WHEREAS, it is expedient to provide for settlement of arrears of tax, penalty or interest, as the case may be, under the repealed Tamil Nadu General Sales Tax Act, 1959, the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971, the repealed Tamil Nadu Additional Sales Tax Act, 1970 and the Central Sales Tax Act, 1956;

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

1. (1) This Act may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011.

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 State Government may, by notification, appoint.

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

Definition.

(a) "applicant" means a dealer as defined in the relevant Act;

(b) "arrears of tax, penalty or interest" means—

(i) tax including additional sales tax, surcharge, additional surcharge and central sales tax, payable by an applicant upon assessment under the relevant Act; or

(ii) penalty payable by an applicant under the relevant Act; or

(iii) interest payable by an applicant under the relevant Act,

as the case may be, pertaining to the assessment years upto 2006-2007 for which assessment has been made prior to the 1st day of August 2011 under the relevant Act, and pending collection on the date of filing of application under this Act;

(c) "designated authority" means an authority appointed under section 3;

(d) "Government" means the State Government;

(e) "relevant Act" means,—

(i) the repealed Tamil Nadu General Sales Tax Act, 1959;

(ii) the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971;

(iii) the repealed Tamil Nadu Additional Sales Tax Act, 1970;

(iv) the Central Sales Tax Act, 1956

Tamil Nadu
Act 1 of
1959.
Tamil Nadu
Act 24 of
1971.
Tamil Nadu
Act 14 of
1970.
Central Act
74 of 1956.

and includes the rules made or notifications issued thereunder.

(2) Unless there is anything repugnant to the subject or context, all expressions used in this Act, which are not defined, shall have the same meaning as defined or used in the relevant Act.

| | | |
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| Designated authority. | 3. For carrying out the purposes of this Act, the Government may, by notification, appoint one or more authorities referred to in section 48 of the Tamil Nadu Value Added Tax Act, 2006, to be the designated authority and such authority shall exercise jurisdiction over such area or areas as the Government may specify in the notification. | Tamil Nadu Act 32 of 2006. |
| Eligibility for settlement. | 4. Subject to the other provisions of this Act, an applicant may make an application for settlement of arrears of tax, penalty or interest pertaining to the assessment years upto 2006-2007 for which assessment has been made prior to the 1st day of August 2011, against which an appeal or revision is not pending before any court on the date of filing application. | |
| Application for settlement. | 5. (1) An application for the purpose of section 4 shall be made to the designated authority by an applicant within six months from the date of commencement of this Act or by such later date as the Government may, by notification, specify, from time to time, in such form, and in such manner, as may be prescribed, with proof of payment of the amount payable at the rates specified in section 7. (2) A separate application shall be made for each assessment year. (3) The applicant shall send a copy of the application made under sub-section (1) to the assessing authority, appellate authority or revisional authority under the relevant Act, before whom any proceeding or appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority. | |
| Determination of amount payable by the applicant. | 6. (1) The designated authority shall verify the correctness of the particulars furnished in the application made under section 5 with reference to all relevant records and determine the amount payable at the rates specified in section 7. (2) The designated authority shall demand further amount payable by the applicant in the form prescribed, if the amount paid by the applicant along with application falls short of not more than ten per cent of the amount determined under sub-section (1). (3) If the applicant has not paid ninety per cent of the amount payable under section 7 along with the application, the designated authority shall summarily reject the application. (4) The amount determined under sub-section (1) shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, and, if such part is fifty paise or more, it shall be rounded off to the nearest rupee, and if such part is less than fifty paise, it shall be ignored. | |
| Rate applicable in determining amount payable. | 7. The amount payable by the applicant and to be waived shall be determined as follows:— (a) Where it relates to arrears of tax which was assessed on the best of judgment due to non production of accounts with corresponding arrears of penalty and interest, the applicant shall pay forty per cent of arrears of tax pending collection on the date of application along with interest calculated at seven and a half per cent per annum thereon and on such payment of tax, the balance of tax and interest and the entire penalty shall be waived. (b) Where it relates to arrears of tax, including any arrears of tax accrued due to non filing of declaration forms which was in excess of the tax admitted as per the returns filed for the year with the corresponding arrears of penalty and interest, the applicant shall pay forty per cent of such arrears of tax pending collection on the date of application along with interest at seven and a half per cent per annum thereon and on such payment of tax, the balance of tax and interest and the entire penalty shall be waived. (c) Where it relates to arrears of tax, which was admitted as tax due as per returns filed for the year with corresponding arrears of penalty and interest, the applicant shall pay the entire arrears of tax pending collection along with interest at seven and a half percent per annum and on such payment, the balance of interest and the entire penalty shall be waived. | |

(d) Where it relates to arrears of penalty or interest or both and where there is no corresponding arrears of tax pending collection on the date of application, the applicant shall pay ten per cent of the penalty and twenty-five per cent of interest, the balance of penalty and interest shall be waived.

8. (1) The designated authority shall, on being satisfied about the payment of the amount determined under sub-section (1) of section 6, by an order, settle the arrears of tax, penalty or interest and issue a certificate in such form as may be prescribed, and thereupon, the applicant shall be discharged from his liability to make payment of the balance amount of such arrears of tax, penalty or interest. Separate certificate shall be issued in respect of each application.

Settlement of arrears and issue of certificate.

(2) The designated authority, for reasons to be recorded in writing, may refuse to settle the arrears of tax, penalty or interest:

Provided that no order under this sub-section shall be passed without giving the applicant a reasonable opportunity of showing cause against such refusal.

(3) The authority notified by the Government in this behalf may, at any time within ninety days from the date of issue of certificate under sub-section (1) by the designated authority, modify the certificate by rectifying any error apparent on the face of the record:

Provided that no such rectification adversely affecting the applicant shall be passed without allowing the applicant a reasonable opportunity of showing cause against such rectification.

9. A certificate issued under section 8 shall be conclusive as to the settlement to which it relates, and no matter covered by such certificate shall be re-opened in any proceeding of review or revision, or in any other proceeding, under the relevant Act.

Bar on re-opening of settled cases.

10. Notwithstanding anything to the contrary contained in any provision in the relevant Act, any proceeding or appeal or revision for any period pending before the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act in respect of which a certificate is issued under section 8, shall be deemed to have been withdrawn from the date of making of the application by the applicant under sub-section (1) of section 5. Any order passed by the assessing authority or appellate authority or revisional authority subsequent to the date of filing of application for settlement of arrears of tax, penalty or interest, resulting in claim for refund of amount paid upto the time of settlement of such arrears of tax, penalty or interest under this Act, will not be taken into consideration.

Withdrawal of appeal and revision.

11. No authority shall proceed to decide in any proceeding or appeal or revision under the relevant Act relating to any assessment year in respect of which a copy of the application has been received under sub-section (3) of section 5:

Authority not to proceed in certain cases.

Provided that such authority shall proceed to decide such proceeding or appeal or revision in accordance with the provisions of the relevant Act, if a certificate referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority under sub-section (2) of section 8.

12. (1) Notwithstanding anything contained in section 9 or section 10, where it appears to the designated authority that an applicant has obtained the certificate under section 8 by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority, may, within a period of two years from the date of issue of the said certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of showing cause, revoke the certificate issued under sub-section(1) of section 8.

Revocation of certificate.

(2) If a certificate is revoked under sub-section (1), any proceeding or appeal or revision, as the case may be, under the relevant Act, covered by such certificate shall, notwithstanding the provisions of section 9 or section 10, stand revived or reinstated immediately upon such revocation, and such proceeding or appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in such proceeding or appeal or revision has ever been made under this Act.

(3) In the case of revocation of a certificate in accordance with sub-section(1), the amount paid by the applicant under section 6 shall be treated as payment towards the amount payable under the relevant Act for the period for which the certificate has been revoked.

Information to be sent to authorities under relevant Act.

13. The designated authority shall inform the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, who for the time being, has jurisdiction over the applicant under the relevant Act,—

- (a) the fact of making of an application by the applicant under section 5;
- (b) the fact of passing of any order by the designated authority under section 8;
- (c) the fact of revocation of any certificate under section 12; and
- (d) such other matters as it may deem necessary in such form, in such manner, and within such time, as may be prescribed.

Power to remove difficulties.

14. If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order, not inconsistent with the provisions of this Act, remove such difficulty:

Provided that no such order shall be made after the expiry of one year from the date of coming into force of this Act.

Power to make rules.

15. (1) The Government may, make rules, whether prospectively or retrospectively, for carrying out the purposes of this Act.

(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 date, shall come into force on the date, 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 date, come into force on the date on which they are so published.

(3) Every rule made and every notification issued under this Act and every order made under section 14 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.

(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 27th September 2011 and is hereby published for general information:—

ACT No. 30 of 2011.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2011.

Short title and commencement.

(2) (a) The provisions of this Act except section 5 shall be deemed to have come into force on the 12th day of July 2011.

(b) Section 5 shall be deemed to have come into force on the 3rd day of August 2011.

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

Amendment of First Schedule.

(1) in Part-B,—

(a) for the heading “Goods which are taxable at the rate of 4 per cent.”, the heading “Goods which are taxable at the rate of 5 per cent.” shall be substituted;

(b) the entries against Serial Number 2 shall be omitted;

(c) the entries against (i) and (ii) of Serial Number 27 shall be omitted;

(d) the entries against Serial Number 127 shall be omitted.

(2) in Part-C,—

(a) for the heading “Goods which are taxable at the rate of 12.5 per cent.”, the heading “Goods which are taxable at the rate of 14.5 per cent.” shall be substituted;

(b) after Serial Number 9 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(9-A) Beedi and Beedi Tobacco.”;

(c) after Serial Number 13 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(13-A) (i) Cellular Telephone (Mobile Phone);

(ii) i-pod;

(iii) i-phone;

(iv) LCD Panels/ LED Panels;

(v) DVDs and CDs;

(vi) Parts and accessories of all the above.”.

3. In the Second Schedule to the principal Act, after Serial Number 12 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

Amendment of Second Schedule.

“13 (i) Unmanufactured tobacco, tobacco refuse;

(ii) Gutkha, Pan masala;

At the point
of first sale
in the State.

- (iii) Cigars and Cheroots and Cigarettes, Cigarillos of tobacco or of tobacco substitutes;
- (iv) Hookha/ hoodku tobacco;
- (v) Smoking mixtures for pipes and cigarettes;
- (vi) Homogenised or reconstituted tobacco;
- (vii) Chewing tobacco;
- (viii) Preparations containing chewing tobacco;
- (ix) Jarda, Scented tobacco;
- (x) Snuff of tobacco and preparations containing snuff;
- (xi) Tobacco extracts and essence;
- (xii) Cut tobacco;
- (xiii) Any other tobacco product, not specified in any of the Schedules.

20 per cent.”.

4. In the Fourth Schedule to the principal Act,—

Amendment of
Fourth
Schedule.

(1) Part-A and all the entries thereunder shall be omitted.

(2) in Part-B,—

(a) the entry against Serial Number 1 shall be renumbered as (i) of that Serial Number; and after entry (i), as so renumbered, the following entries shall be inserted, namely:-

“(ii) Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”;

(b) after Serial Number 14 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“14-A (i) Cane or beet sugar and chemically pure sucrose in solid form

(ii) Palmyrah sugar.”;

(c) after Serial Number 17 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“17-A (i) Chemical Fertilizers

(ii) Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides and combinations thereof, Anti-sprouting products, Plant-growth promoters, Plant Nutrients, Micro Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions”;

(d) in Serial Number 65, for the expression “five hundred crores”, the expression “five crores” shall be substituted;

(e) after Serial Number 77 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“77-A. Textiles or woven fabrics produced or manufactured in India:—

(1) Woven fabrics of silk or of silk waste

(2) (i) Woven fabrics of carded wool excluding hair belting

(ii) Woven fabrics of combed wool excluding hair belting

(3) Woven fabrics of cotton

(4) (i) Woven fabrics of synthetic filament yarn

- (ii) Woven fabrics of artificial filament yarn
- (5) (i) Woven fabrics of synthetic staple fibres
 - (ii) Woven fabrics of artificial staple fibres
- (6) (i) Woven pile fabrics and chenille fabrics of wool, cotton or man-made fibres
 - (ii) Terry toweling and similar woven terry fabrics and tufted textile fabrics
 - (iii) Gauze
 - (iv) Lace in the piece in strips or in motifs of cotton or man-made fibres
 - (v) Embroidery in the piece, in strips or in motifs
 - (vi) Narrow woven fabrics
- (7) (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics
 - (ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon
 - (iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics
 - (iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks
- (8) Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted."

5. In the Fifth Schedule to the principal Act, after Serial Number 13 and the entry relating thereto, the following Serial Number and the entry shall be added, namely:—

"14. The Asian Development Bank".

Amendment of
Fifth
Schedule.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.