©
GOVERNMENT OF TAMIL NADU
2026

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No.197/2009.
[Price: Rs. 10.40 Paise.

TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 382] CHENNAI, TUESDAY, SEPTEMBER 8, 2026
Aavani 22, Parabhava, Thiruvalluvar Aandu–2057

Part IV—Section 1

Tamil Nadu Bills

CONTENTS

Pages.

BILLS:

No. 21 of 2026 — The Tamil Nadu Private Universities Laws, (Amendment) Act, 2026. .. 170-173

No. 22 of 2026 — The Tamil Nadu Agricultural Produce Marketing (Regulation) Second Amendment Act, 2026 175-177

No. 23 of 2026 — The Tamil Nadu Public Service Commission (Additional Functions) Amendment Act, 2026. 179-180

No. 24 of 2026 — The Tamil Nadu Goods and Services Tax (Amendment) Act, 2026. .. 181-183

No. 25 of 2026 — The Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2026 .. 185-187

No. 26 of 2026 — The Tamil Nadu Appropriation (No.3) Act, 2026. 189-194

BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY OF THE STATE OF TAMIL NADU

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of Tamil Nadu on 8th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 21 of 2026

A Bill further to amend the Tamil Nadu Private Universities Laws.

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

PART- I.

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Private Universities Laws (Amendment) Act, 2026.

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

PART-II.

AMENDMENTS TO THE TAMIL NADU PRIVATE UNIVERSITIES ACT, 2019.

Amendment of section 4.

2. In section 4 of the Tamil Nadu Private Universities Act, 2019 (hereafter in this Part referred to as the Tamil Nadu Act 14 of 2019), for clause (a), the following clause shall be substituted, namely:– Tamil Nadu Act 14 of 2019.

"(a) possess contiguous land, earmarked for the Private University, of not less than—

(i) twelve acres if such land is within the area of the Greater Chennai Corporation; or

(ii) eighteen acres if such land is within the area of other municipal corporation or municipal council; or

(iii) twenty-five acres if such land is in any area other than the categories of area specified in items (i) and (ii) above.

Explanation. — Where the contiguous land proposed to be earmarked for the establishment of a private university spans across more than one category of area specified above, the minimum land requirement shall pertain to the category within which the substantial part of the said land lies;".

Amendment of section 46.

3. In section 46 of the Tamil Nadu Act 14 of 2019, in sub-section (1), for the expression "rupees fifty crores", the expression "rupees twenty-five crores" shall be substituted.

PART-III.

AMENDMENT TO THE SHIV NADAR UNIVERSITY ACT, 2018.

Tamil Nadu Act 41 of 2018.

4. In section 41 of the Shiv Nadar University Act, 2018, in sub-section (1), for the expression "rupees fifty crores", the expression "rupees twenty-five crores" shall be substituted. Amendment of section 41.

PART-IV.

AMENDMENT TO THE SAI UNIVERSITY ACT, 2018.

Tamil Nadu Act 42 of 2018.

5. In section 41 of the Sai University Act, 2018, in sub-section (1), for the expression "rupees fifty crores", the expression "rupees twenty-five crores" shall be substituted. Amendment of section 41.

STATEMENT OF OBJECTS AND REASONS.

The Tamil Nadu Private Universities Act, 2019 (Tamil Nadu Act 14 of 2019) enables the establishment of Private Universities in the State. As per clause (a) of section 4 of the said Act, not less than one hundred acres of contiguous land is required for the establishment of a Private University in the State of Tamil Nadu. As per sub-section (1) of section 46 of the said Act, the sponsoring body shall establish a permanent endowment fund of atleast rupees fifty crores for the purpose of meeting the expenditure for the administration of a Private University during the process of its dissolution.

2. The Government of India, in pursuance of its commitment to regulatory reforms, has constituted a Task Force on Compliance Reduction and Deregulation Phase II under the Cabinet Secretary to undertake systematic deregulation. The said Task Force has recommended to amend the relevant provisions of the State Private Universities Acts so as to eliminate the minimum land requirement to set up a Private University and to remove the minimum endowment fund requirements for setting up Higher Educational Institutions.

3. After careful examination of the said recommendations, the Government have decided to revise the minimum land requirement for the establishment of Private University under the Tamil Nadu Private Universities Act, 2019 (Tamil Nadu Act 14 of 2019) taking into consideration the minimum area required for the construction of different facilities. Having regard to the scarcity of land in the Greater Chennai Corporation area, the Government have decided to prescribe a minimum land requirement of twelve acres for the establishment of a Private University therein. In respect of other Municipal Corporations and Municipal Councils, excluding the Greater Chennai Corporation, the Government have decided to prescribe a minimum land requirement of eighteen acres for the establishment of a Private University therein. For areas other than the Greater Chennai Corporation and other Municipal Corporations and Municipal Councils, the Government have decided to prescribe a minimum land requirement of twenty-five acres for the establishment of a Private University therein. Further, the Government have also decided to reduce the permanent endowment fund requirement for the establishment of Private University under the Tamil Nadu Private Universities Act, 2019 to facilitate the process and to extend the same to the Private Universities already established in the State under the said Act as well as to the Shiv Nadar University and the Sai University established under the Shiv Nadar University Act, 2018 (Tamil Nadu Act 41 of 2018) and the Sai University Act, 2018 (Tamil Nadu Act 42 of 2018), respectively.

4. The Government have, therefore, decided to amend the relevant provisions of the above said Acts suitably for the above purposes.

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

P. VISWANATHAN,
Minister for Higher Education.

MEMORANDUM REGARDING DELEGATED LEGISLATION.

Clause 1(2) of the Bill authorises the Government to issue notification for the purpose specified therein.

2. The power delegated is normal and not of an exceptional character.

P. VISWANATHAN,
Minister for Higher Education.

Secretariat,
Chennai-9,
8th September 2026.

R. SANTHI,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of Tamil Nadu on 8th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 22 of 2026

A Bill further to amend the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Agricultural Produce Marketing (Regulation) Second Amendment Act, 2026.

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

Amendment of section 8.

Tamil Nadu Act 27 of 1989.

2. In section 8 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (hereinafter referred to as the principal Act), for sub-section (7), the following sub-section shall be substituted, namely:—

"(7) A licence granted under sub-section (1) shall be valid for a period of five years and may be renewed, from time to time, for a period of five years and the provisions of this Act shall, so far as may be, apply in relation to the renewal of a licence as they apply in relation to the grant of a licence.".

Amendment of section 8-A.

3. In section 8-A of the principal Act,—

(1) in sub-section (1) ,—

(a) after the expression "may grant licence", the expression "through online" shall be inserted;

(b) for the expression "in such form and manner and accompanied by such fee, as may be prescribed.", the expression "through online in the web portal, as may be notified by the Government, along with the prescribed fee to be paid through that web portal." shall be substituted;

(2) for sub-section (5), the following sub-section shall be substituted, namely:-

"(5) A licence granted under sub-section (1) shall be valid for a period of five years and may be renewed, from time to time, for a period of five years and the provisions of this Act shall, so far as may be, apply in relation to the renewal of a licence as they apply in relation to the grant of a licence.".

Transitional provision.

4. Notwithstanding anything contained in sections 2 and 3, any licence granted or renewed under sub-section (1) of section 8 or sub-section (1) of section 8-A of the principal Act, before the date of commencement of this Act and subsisting on the date of such commencement shall continue to be valid for the period for which it was granted or renewed under the principal Act as it stood immediately before such date of commencement of this Act.

STATEMENT OF OBJECTS AND REASONS

The Government of Tamil Nadu is committed to promote ease of doing business and ease of living and to make the State the most preferred global investment destination. Further, in the Business Reforms Action Plan (BRAP) 2026, it has been recommended that the validity period of Mandi licence issued to the traders may be extended from three years to five years and that the licensing mechanism be made available through an online portal by simplifying the regulatory procedures.

2. In order to promote ease of doing business and ease of living and to enhance trust-based Governance, it is imperative to enhance the period of validity of the licences granted under sections 8 and 8-A of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989), to five years and to mandate that submission of applications seeking licences under section 8-A and grant of licences thereunder shall be made through online only.

3. Accordingly, the Government have decided to amend the said Tamil Nadu Act 27 of 1989 for the said purposes.

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

R. VINOTH,
Minister for Agriculture-Farmers Welfare.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clauses 1(2) and 3 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Second Amendment Bill, 2026 empower the Government to issue notification 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.

R. VINOTH,
Minister for Agriculture-Farmers Welfare.

Secretariat,
Chennai-9,
8th September 2026.

R. SANTHI,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of Tamil Nadu on 8th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 23 of 2026

A Bill further to amend the Tamil Nadu Public Service Commission (Additional Functions) Act, 2022.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Public Service Commission (Additional Functions) Amendment Act, 2026.

(2) It shall come into force at once.

Amendment of long title.

Tamil Nadu Act 14 of 2022.

2. In the long title to the Tamil Nadu Public Service Commission (Additional Functions) Act, 2022 (hereinafter referred to as the principal Act), for the expression “statutory Boards and Authorities.”, the expression “statutory Boards and Authorities and Urban Local Bodies.” shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act,—

(1) in clause (c), after the expression “ “organisation” means”, the expression “an Urban Local Body,” shall be inserted;

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

“(gg) “Urban Local Body” shall have the same meaning assigned to it in clause (45) of section 2 of the Tamil Nadu Urban Local Bodies Act, 1998 (Tamil Nadu Act 9 of 1999).”.

STATEMENT OF OBJECTS AND REASONS.

The Government considered that it is imperative to have a better and uniform method of recruitment of candidates for appointment to the posts under the Urban Local Bodies in order to ensure more efficient, professional and transparent recruitment process, which will enable the youth in the rural and remote areas of the State to apply for such posts and get recruited.

2. The Government have, therefore, decided to entrust the recruitment of candidates for appointment to the posts under the Urban Local Bodies in the State with the Tamil Nadu Public Service Commission as an additional function by amplifying the scope of the Tamil Nadu Public Service Commission (Additional Functions) Act, 2022 (Tamil Nadu Act 14 of 2022). Accordingly, the Government have decided to amend the said Tamil Nadu Act 14 of 2022 for the said purpose.

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

D. SARATHKUMAR,
Minister for Human Resources Management.

Secretariat,
Chennai-9,
8th September 2026.

R. SANTHI,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of Tamil Nadu on 8th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 24 of 2026

A Bill further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Act, 2026.

(2) It shall be deemed to have come into force on the 1st day of October, 2023:

Tamil Nadu Act 19 of 2017.

Amendment of section 2.

2. In section 2 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) after clause (80), the following clauses shall be inserted, namely:-

"(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;";

(b) after clause (102), the following clause shall be inserted, namely:—

"(102A) "specified actionable claim" means the actionable claim involved in or by way of —

(i) betting;

(ii) casinos;

(iii) gambling;

(iv) horse racing;

(v) lottery; or

(vi) online money gaming;";

(c) to clause (105), the following proviso shall be added, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;";

(d) after clause (117), the following clause shall be inserted, namely:—

"(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961 (Central Act 43 of 1961);".

Amendment of section 24.

3. In section 24 of the principal Act,—

(a) in clause (xi), the expression "and" ocurring at the end, shall be omitted;

(b) after clause (xi), the following clause shall be inserted, namely:—

"(xia) every person supplying online money gaming from a place outside India to a person in India; and".

Amendment of Schedule III.

4. In Schedule III of the principal Act, in paragraph 6, for the expression "lottery, betting and gambling", the expression "specified actionable claims" shall be substituted.

Transitory provision.

5. The amendments made under this Act shall be without prejudice to the provisions of any other law for the time being in force, prohibiting, restricting or regulating betting, casinos, gambling, horse racing, lottery or online gaming.

STATEMENT OF OBJECTS AND REASONS.

The Goods and Services Tax Council in its 50th and 51st meetings had considered the representations from various Associations on the issues regarding the taxability of Casinos, Horse Racing and Online Gaming and had recommended to make certain amendments to provide clarity regarding the said matter. To give effect to the said recommendation, the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) was amended vide Central Goods and Services Tax (Amendment) Act, 2023 (Central Act 30 of 2023).

2. In order to maintain uniformity in the provisions of the said Central Act 12 of 2017 and the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government have decided to amend the said Tamil Nadu Act 19 of 2017, without prejudice to the provisions of any other law for the time being in force, prohibiting, restricting or regulating, betting, gambling, casinos, horse racing, lottery or online money gaming.

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

D. LOGESH TAMILSELVAN,
Minister for Commercial Taxes and Registration.

Secretariat,
Chennai-9,
8th September 2026.

R. SANTHI,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of Tamil Nadu on 8th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 25 of 2026

A Bill further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2026.

(2) (i) Section 5 shall be deemed to have come into force on the 1st day of April 2026;

(ii) Other sections of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Tamil Nadu Act 19 of 2017.

Amendment of section 15.

2. In section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in sub-section (3), for clause (b), the following clause shall be substituted, namely:-

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

Amendment of section 34.

3. In section 34 of the principal Act, in sub-section (1), after the expression "both supplied are found to be deficient", the expression "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted.

Amendment of section 54.

4. In section 54 of the principal Act,-

(1) in sub-section (6), after the expression "supply of goods or services or both", the expression "or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)" shall be inserted;

(2) in sub-section (14), after the expression "sub-section (5) or sub-section (6)", the expression ",other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

Amendment of section 101A.

5. Section 101A of the principal Act shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-section shall be added, namely:-

"(2) Notwithstanding anything contained in sub-section (1), till the National Appellate Authority for Advance Ruling is constituted under sub-section (1) of section 101A of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), any existing authority empowered under sub-section (1A) of section 101A of the said Central Act 12 of 2017, shall be deemed to be the National Appellate Authority for Advance Ruling under this Act.".

STATEMENT OF OBJECTS AND REASONS.

The Government of India have made certain amendments to the Central Goods and Services Tax Act, 2017(Central Act 12 of 2017) vide the Finance Act, 2026 (Central Act 4 of 2026) which got the President assent on 30.03.2026. In order to maintain uniformity in the provisions of the said Central Act 12 of 2017 and the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government have decided to amend the said Tamil Nadu Act 19 of 2017 suitably.

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

D. LOGESH TAMILSELVAN,
Minister for Commercial Taxes and Registration.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1(2) of the Bill authorise the Government to issue notifications for the purpose specified therein.

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

D. LOGESH TAMILSELVAN,
Minister for Commercial Taxes and Registration.

Secretariat,
Chennai-9,
8th September 2026.

R. SANTHI,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of Tamil Nadu on 8th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 26 of 2026

A Bill to provide for the appropriation of moneys out of the Consolidated Fund of the State for the services and purposes of the financial year commenced on the 1st day of April 2026.

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

1. This Act may be called the Tamil Nadu Appropriation (No. 3) Act, 2026. Short title.

2. The State Government may appropriate out of the Consolidated Fund of the State for the services and purposes of the financial year commenced on the 1st day of April 2026, a sum not exceeding Five Lakh Twenty Six Thousand Seven Hundred and Nine Crore Fifty Eight Lakh Ninety Seven Thousand rupees, which shall be inclusive of the sum of Three Lakh Forty Four Thousand Seven Hundred and Twenty Seven Crore Three lakh Fifty Four Thousand rupees specified in section 2 of the Tamil Nadu Appropriation (Vote on Account) Act, 2026, being moneys required to meet-- Appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year commenced on the 1st day of April 2026.

Tamil Nadu Act 6 of 2026.

(a) the grants made by the Tamil Nadu Legislative Assembly for the year, as set forth in column (3) of the Schedule; and

(b) the expenditure *charged* on the Consolidated Fund of the State for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE.

(See section 2).

Demand Number	Services and Purposes		Sums not exceeding: Voted by the Legislative Assembly	*Charged* on the Consolidated Fund of the State	Total
(1)	(2)		(3)	(4)	(5)
			₹	₹	₹
001	STATE LEGISLATURE	**Revenue**	81,51,01,000	*53,65,000*	82,04,66,000
		Capital	6,000	...	6,000
		Loan	1,00,00,000	...	1,00,00,000
002	GOVERNOR AND COUNCIL OF MINISTERS	**Revenue**	75,50,70,000	*23,34,48,000*	98,85,18,000
		Capital	...	*6,000*	6,000
		Loan	...	...	...
003	ADMINISTRATION OF JUSTICE	**Revenue**	2,037,21,41,000	*449,27,64,000*	2,486,49,05,000
		Capital	8,000	*2,000*	10,000
		Loan	...	...	...
004	SOCIAL JUSTICE DEPARTMENT	**Revenue**	3,016,24,99,000	*20,00,53,000*	3,036,25,52,000
		Capital	900,33,97,000	...	900,33,97,000
		Loan	1,00,00,000	...	1,00,00,000
005	AGRICULTURE AND FARMER'S WELFARE DEPARTMENT	**Revenue**	14,780,71,16,000	*14,88,000*	14,780,86,04,000
		Capital	201,74,69,000	...	201,74,69,000
		Loan	2,00,02,000	...	2,00,02,000
006	ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	**Revenue**	1,806,31,26,000	*7,000*	1,806,31,33,000
		Capital	186,70,21,000	...	186,70,21,000
		Loan	1,00,00,000	...	1,00,00,000
007	FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	**Revenue**	799,61,95,000	*24,08,000*	799,86,03,000
		Capital	736,14,02,000	...	736,14,02,000
		Loan	...	...	...
008	DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	**Revenue**	250,30,70,000	*1,000*	250,30,71,000
		Capital	600,00,09,000	...	600,00,09,000
		Loan	500,00,01,000	...	500,00,01,000
009	BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT	**Revenue**	1,415,04,00,000	*3,00,05,000*	1,418,04,05,000
		Capital	280,78,94,000	...	280,78,94,000
		Loan	94,00,000	...	94,00,000
010	COMMERCIAL TAXES (Commercial Taxes, Registration and Religious Endowments Department)	**Revenue**	650,40,29,000	*3,000*	650,40,32,000
		Capital	6,000	...	6,000
		Loan	1,00,00,000	...	1,00,00,000
011	STAMPS AND REGISTRATION (Commercial Taxes, Registration and Religious Endowments Department)	**Revenue**	474,66,96,000	*1,000*	474,66,97,000
		Capital	7,000	...	7,000
		Loan	...	...	...
012	CO-OPERATION (Co-operation, Food and Consumer Protection Department)	**Revenue**	8,026,59,55,000	*9,33,000*	8,026,68,88,000
		Capital	12,000	...	12,000
		Loan	2,00,00,000	...	2,00,00,000

Demand Number	Services and Purposes		Sums not exceeding: Voted by the Legislative Assembly	*Charged* on the Consolidated Fund of the State	Total
(1)	(2)		(3)	(4)	(5)
			₹	₹	₹
013	FOOD AND CONSUMER PROTECTION (Co-operation, Food and Consumer Protection Department)	**Revenue**	14,529,79,71,000	*3,000*	14,529,79,74,000
		Capital	300,00,08,000	...	300,00,08,000
		Loan	...	...	...
014	ENERGY DEPARTMENT	**Revenue**	15,110,71,97,000	*1,000*	15,110,71,98,000
		Capital	92,80,08,000	...	92,80,08,000
		Loan	624,95,03,000	...	624,95,03,000
015	ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)	**Revenue**	102,44,48,000	*1,000*	102,44,49,000
		Capital	72,00,08,000	...	72,00,08,000
		Loan	5,00,00,000	...	5,00,00,000
016	FINANCE DEPARTMENT	**Revenue**	5,184,27,15,000	*17,000*	5,184,27,32,000
		Capital	15,36,61,000	...	15,36,61,000
		Loan	226,57,18,000	...	226,57,18,000
017	HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department)	**Revenue**	1,667,20,60,000	*2,000*	1,667,20,62,000
		Capital	10,00,08,000	...	10,00,08,000
		Loan	50,04,000	...	50,04,000
018	KHADI, VILLAGE INDUSTRIES AND HANDICRAFTS (Handlooms, Handicrafts, Textiles and Khadi Department)	**Revenue**	251,30,11,000	*2,000*	251,30,13,000
		Capital	6,000	...	6,000
		Loan	1,000	...	1,000
019	HEALTH AND FAMILY WELFARE DEPARTMENT	**Revenue**	22,436,84,19,000	*1,21,70,000*	22,438,05,89,000
		Capital	918,41,93,000	*1,000*	918,41,94,000
		Loan	1,00,00,000	...	1,00,00,000
020	HIGHER EDUCATION DEPARTMENT	**Revenue**	7,734,10,62,000	*2,000*	7,734,10,64,000
		Capital	658,55,03,000	*2,000*	658,55,05,000
		Loan	50,00,000	...	50,00,000
021	HIGHWAYS AND MINOR PORTS DEPARTMENT	**Revenue**	2,280,82,52,000	*14,73,000*	2,280,97,25,000
		Capital	19,231,55,11,000	*10,50,41,000*	19,242,05,52,000
		Loan	50,00,000	...	50,00,000
022	POLICE (Home, Prohibition and Excise Department)	**Revenue**	13,955,75,07,000	*6,20,09,000*	13,961,95,16,000
		Capital	566,58,01,000	...	566,58,01,000
		Loan	23,50,01,000	...	23,50,01,000
023	FIRE AND RESCUE SERVICES (Home, Prohibition and Excise Department)	**Revenue**	587,50,53,000	*4,95,000*	587,55,48,000
		Capital	87,01,17,000	...	87,01,17,000
		Loan	...	...	...
024	PRISONS AND CORRECTIONAL SERVICES (Home, Prohibition and Excise Department)	**Revenue**	570,88,45,000	*5,02,000*	570,93,47,000
		Capital	300,00,07,000	...	300,00,07,000
		Loan	...	...	...
025	MOTOR VEHICLES ACTS-ADMINISTRATION (Home, Prohibition and Excise Department)	**Revenue**	848,33,44,000	*1,000*	848,33,45,000
		Capital	6,000	...	6,000
		Loan	...	...	...

Demand Number	Services and Purposes		Sums not exceeding: Voted by the Legislative Assembly	*Charged* on the Consolidated Fund of the State	Total
(1)	(2)		(3)	(4)	(5)
			₹	₹	₹
026	HOUSING AND URBAN DEVELOPMENT DEPARTMENT	**Revenue**	3,363,10,72,000	*1,000*	3,363,10,73,000
		Capital	10,000	...	10,000
		Loan	5,489,00,03,000	...	5,489,00,03,000
027	INDUSTRIES, INVESTMENT PROMOTION AND COMMERCE DEPARTMENT	**Revenue**	2,216,74,35,000	*20,54,83,000*	2,237,29,18,000
		Capital	1,515,83,75,000	*1,000*	1,515,83,76,000
		Loan	660,51,92,000	...	660,51,92,000
028	INFORMATION AND PUBLICITY (Tamil Development and Information Department)	**Revenue**	292,76,94,000	*1,000*	292,76,95,000
		Capital	8,000	...	8,000
		Loan	...	...	...
029	TOURISM - ART AND CULTURE (Tourism, Culture and Special Initiatives Department)	**Revenue**	375,43,37,000	*7,000*	375,43,44,000
		Capital	397,61,31,000	...	397,61,31,000
		Loan	2,00,00,000	...	2,00,00,000
030	STATIONERY AND PRINTING (Tamil Development and Information Department)	**Revenue**	183,72,53,000	*10,04,000*	183,82,57,000
		Capital	8,000	...	8,000
		Loan	...	...	...
031	INFORMATION TECHNOLOGY AND DIGITAL SERVICES DEPARTMENT	**Revenue**	288,39,59,000	*1,000*	288,39,60,000
		Capital	109,06,55,000	...	109,06,55,000
		Loan	50,00,000	...	50,00,000
032	LABOUR WELFARE AND SKILL DEVELOPMENT DEPARTMENT	**Revenue**	1,800,98,75,000	*4,000*	1,800,98,79,000
		Capital	219,32,52,000	*1,000*	219,32,53,000
		Loan	2,20,00,000	...	2,20,00,000
033	LAW DEPARTMENT	**Revenue**	122,79,90,000	...	122,79,90,000
		Capital	10,000	...	10,000
		Loan	2,00,00,000	...	2,00,00,000
034	MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	**Revenue**	17,246,59,85,000	*29,28,000*	17,246,89,13,000
		Capital	11,331,20,18,000	...	11,331,20,18,000
		Loan	1,284,79,03,000	...	1,284,79,03,000
035	HUMAN RESOURCES MANAGEMENT DEPARTMENT	**Revenue**	202,27,96,000	*165,87,96,000*	368,15,92,000
		Capital	53,05,83,000	...	53,05,83,000
		Loan	3,00,00,000	...	3,00,00,000
036	PLANNING AND DEVELOPMENT DEPARTMENT	**Revenue**	365,68,91,000	*8,000*	365,68,99,000
		Capital	99,25,07,000	...	99,25,07,000
		Loan	1,00,00,000	...	1,00,00,000
037	PROHIBITION AND EXCISE (Home, Prohibition and Excise Department)	**Revenue**	343,98,13,000	*2,000*	343,98,15,000
		Capital	14,48,000	...	14,48,000
		Loan	...	...	...
038	PUBLIC DEPARTMENT	**Revenue**	1,743,35,58,000	*5,52,07,000*	1,748,87,65,000
		Capital	133,15,29,000	...	133,15,29,000
		Loan	10,25,00,000	...	10,25,00,000

Demand Number	Services and Purposes		Sums not exceeding: Voted by the Legislative Assembly	*Charged* on the Consolidated Fund of the State	Total
(1)	(2)		(3)	(4)	(5)
			₹	₹	₹
039	BUILDINGS (Public Works Department)	**Revenue**	521,64,06,000	*1,000*	521,64,07,000
		Capital	1,394,07,75,000	...	1,394,07,75,000
		Loan	80,00,000	...	80,00,000
040	WATER RESOURCES DEPARTMENT	**Revenue**	5,006,75,57,000	*2,000*	5,006,75,59,000
		Capital	4,247,62,24,000	*8,65,06,000*	4,256,27,30,000
		Loan	1,00,00,000	...	1,00,00,000
041	REVENUE AND DISASTER MANAGEMENT DEPARTMENT	**Revenue**	8,816,97,57,000	*30,04,000*	8,817,27,61,000
		Capital	7,000	*2,46,000*	2,53,000
		Loan	1,78,82,000	...	1,78,82,000
042	RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT	**Revenue**	33,970,32,57,000	*4,000*	33,970,32,61,000
		Capital	5,638,09,15,000	...	5,638,09,15,000
		Loan	1,00,00,000	...	1,00,00,000
043	SCHOOL EDUCATION DEPARTMENT	**Revenue**	42,980,63,52,000	*24,67,000*	42,980,88,19,000
		Capital	1,545,29,25,000	*1,000*	1,545,29,26,000
		Loan	1,20,00,000	...	1,20,00,000
044	MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT	**Revenue**	2,141,85,61,000	*1,000*	2,141,85,62,000
		Capital	9,000	...	9,000
		Loan	50,01,000	...	50,01,000
045	SOCIAL WELFARE AND WOMEN EMPOWERMENT DEPARTMENT	**Revenue**	9,794,12,73,000	...	9,794,12,73,000
		Capital	23,40,19,000	...	23,40,19,000
		Loan	1,00,00,000	...	1,00,00,000
046	TAMIL DEVELOPMENT (Tamil Development and Information Department)	**Revenue**	138,05,96,000	*3,000*	138,05,99,000
		Capital	6,000	...	6,000
		Loan	1,00,00,000	...	1,00,00,000
047	HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (Commercial Taxes, Registration and Religious Endowments Department)	**Revenue**	665,33,39,000	*18,00,00,000*	683,33,39,000
		Capital	25,05,61,000	...	25,05,61,000
		Loan	...	...	...
048	TRANSPORT DEPARTMENT	**Revenue**	8,673,56,55,000	*1,000*	8,673,56,56,000
		Capital	3,946,36,07,000	...	3,946,36,07,000
		Loan	941,53,09,000	...	941,53,09,000
049	YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT	**Revenue**	697,36,20,000	*1,000*	697,36,21,000
		Capital	353,59,42,000	...	353,59,42,000
		Loan	50,00,000	...	50,00,000
050	PENSION AND OTHER RETIREMENT BENEFITS	**Revenue**	47,172,69,63,000	*67,05,03,000*	47,239,74,66,000
		Capital	...	...	...
		Loan	...	...	...
051	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	**Revenue**	2,713,13,64,000	*2,000*	2,713,13,66,000
		Capital	...	...	...
		Loan	...	...	...

Demand Number	Services and Purposes		Sums not exceeding: Voted by the Legislative Assembly	*Charged* on the Consolidated Fund of the State	Total
(1)	(2)		(3)	(4)	(5)
			₹	₹	₹
052	DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS	**Revenue**	1,481,83,16,000	*1,000*	1,481,83,17,000
		Capital	3,34,38,000	...	3,34,38,000
		Loan	1,000	...	1,000
053	DEPARTMENT OF SPECIAL PROGRAMME IMPLEMENTATION	**Revenue**	17,140,55,14,000	...	17,140,55,14,000
		Capital	10,00,06,000	...	10,00,06,000
		Loan	...	...	...
054	FORESTS (Environment, Climate Change and Forests Department)	**Revenue**	781,96,21,000	*2,64,000*	781,98,85,000
		Capital	800,42,66,000	...	800,42,66,000
		Loan	1,000	...	1,000
055	NATURAL RESOURCES DEPARTMENT	**Revenue**	434,09,52,000	*1,000*	434,09,53,000
		Capital	3,00,07,000	...	3,00,07,000
		Loan	50,00,000	...	50,00,000
	DEBT CHARGES	**Revenue**	...	*76,782,16,31,000*	76,782,16,31,000
		Capital	...	...	...
		Loan	...	...	...
	PUBLIC DEBT-REPAYMENT	**Revenue**	...	...	...
		Capital	...	...	...
		Loan	...	*51,970,58,34,000*	51,970,58,34,000
	Total	**Revenue**	**330,350,90,43,000**	***77,564,44,82,000***	**407,915,35,25,000**
		Capital	**57,006,93,09,000**	***19,18,07,000***	**57,026,11,16,000**
		Loan	**9,797,54,22,000**	***51,970,58,34,000***	**61,768,12,56,000**
	Grand Total		**397,155,37,74,000**	***129,554,21,23,000***	**526,709,58,97,000**

STATEMENT OF OBJECTS AND REASONS.

This Bill is introduced in pursuance of clause (1) of Article 204 of the Constitution, to provide for the appropriation out of the Consolidated Fund of the State, of the moneys required to meet--

(a) the grants made by the Tamil Nadu Legislative Assembly for the financial year commenced on the 1st day of April 2026; and

(b) the expenditure *charged* on the Consolidated Fund of the State for that year.

DR. N. MARIE WILSON,
Minister for Finance, Planning and Development.

Secretariat,
Chennai-9,
8th September 2026.

R. SANTHI,
Secretary.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU