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GOVERNMENT OF TAMIL NADU
2026

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TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

CONTENTS

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th September 2026 and is hereby published for general information:—

ACT No. 14 OF 2026.

An Act further to amend the Tamil Nadu Town and Country Planning Act, 1971.

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 Town and Country Planning (Amendment) Act, 2026.

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

Amendment of section 9-F.

2. In section 9-F of the Tamil Nadu Town and Country Planning Act, 1971 (hereinafter referred to as the principal Act), in sub-section (2),— Tamil Nadu Act 35 of 1972.

(1) for clause (a), the following clause shall be substituted, namely:—

"(a) a Chairman to be appointed by the Government;";

(2) in clause (aa), in sub-clause (iv), the expression "of the District within whose limits the majority of the Urban Planning area lies" shall be omitted;

(3) after clause (aa), the following clause shall be inserted, namely:—

"(aaa) the Collector of the District within whose limits the majority of the Urban Planning Area lies;".

Amendment of section 47-A.

3. In section 47-A of the principal Act,—

(1) the proviso to sub-section (2) shall be omitted;

(2) in sub-section (3), for the expression "The Collector", the expression "In the case of wetlands, the Director" shall be substituted.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th September 2026 and is hereby published for general information:—

ACT No. 15 OF 2026.

An Act further to amend the Tamil Nadu Business Facilitation Act, 2018.

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 Business Facilitation (Amendment) Act, 2026.

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

Amendment of section 2.

Tamil Nadu Act 7 of 2018.

2. In section 2 of the Tamil Nadu Business Facilitation Act, 2018 (hereinafter referred to as the principal Act), —

(i) after clause (c), the following clause shall be inserted, namely:-

"(cc) "Commission" means the Tamil Nadu Investment Promotion Commission constituted under section 16-A;";

(ii) in clause (u), after sub-clause (vi), the following sub-clause shall be added, namely :-

"(vii) Tamil Nadu Investment Promotion Commission;";

(iii) after clause (u), as so amended, the following clauses shall be inserted, namely:-

"(uu) "Schedule" means a Schedule appended to this Act;

(uuu) "Scheduled enactment" means the Acts specified in the Schedule;";

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

"(w) "single window portal" means the web portal, developed and maintained by the Nodal Agency, the electronic address of which shall be notified by the Government;";

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

"(x) "subordinate legislation" means any Rule, Bye-law, Regulation, Government Order, Notification, Office Order, Standing Order, Statutory Instruction, or Proceeding made or issued by the Government or any Government authority under a Scheduled enactment or a Central Act.".

Amendment of section 7.

3. To section 7 of the principal Act, the following proviso shall be added, namely:-

"Provided that no application submitted through any web portal other than the single window portal shall be taken up for processing.".

Amendment of section 9.

4. In section 9 of the principal Act, in sub-section (1), in clause (ii), for the expression "State enactments", the expression "Scheduled enactments" shall be substituted.

Amendment of section 10.

5. In section 10 of the principal Act, in sub-section (1), for the expression "the rules", the expression "the subordinate legislations made by the Government or the Central Government thereunder" shall be substituted.

Substitution of section 11.

6. For section 11 of the principal Act, the following section shall be substituted, namely:-

"11. Procedure and time limit for processing of applications.-

(1) Notwithstanding anything contained in any Scheduled enactment or any subordinate legislation, where it prescribes a time limit of more than twenty-one days or does not prescribe any time limit for any of the clearances, such time limit shall be deemed to be reduced to twenty-one days:

Provided that notwithstanding anything contained in any subordinate legislation, the Government may prescribe under this Act any shorter time limit for issuing final orders on any of the clearances sought for:

Provided further that in calculating the reduced time limit of twenty-one days under this sub-section, the holidays including the public holidays and the local holidays, as may be declared by the Government from time to time, shall not be taken into account.

(2) Notwithstanding anything contained in sub-section (1), where any Scheduled enactment or any subordinate legislation prescribes a time limit of not exceeding twenty-one days, such time limit shall continue to be in force.

(3) Notwithstanding anything contained in sub-section (1), where any Central Act made by the Parliament prescribes a time limit exceeding twenty-one days in respect of any clearance, such longer time limit shall prevail over the time limit specified in or prescribed under sub-section (1) for the disposal of such clearance.

(4) Notwithstanding anything contained in any subordinate legislation, for carrying out the purposes of this Act, the Government may prescribe,-

(a) the procedure for processing and disposal of applications submitted thereunder; and

(b) the time limit for raising queries and furnishing of additional particulars called for by the authority concerned thereunder.

(5) On receipt of an application, complete in all respects with all necessary documents, the Competent Authority shall pass orders in respect of the clearance sought for, within the time limit as applicable under sub-section (1), (2) or (3), as the case may be, from the date of receipt of the application, seeking such clearance.

(6) Where the application seeking any clearance is not complete in all respects and additional information is sought for under section 8, the Competent Authority shall pass orders thereon within the time limit as applicable under sub-section (1), (2) or (3), as the case may be, from the date of receipt of such additional information.".

Amendment of section 15.

7. In section 15 of the principal Act, in sub-section (3), in clause (i), for the expression "prescribed procedure", the expression "procedure as may be prescribed by regulations by the State Single Window Committee" shall be substituted.

Amendment of section 16.

8. In section 16 of the principal Act, in sub-section (3), in clause (i), for the expression "prescribed procedure", the expression "procedure as may be prescribed by regulations by the State Single Window Monitoring Committee" shall be substituted.

Insertion of new section 16-A.

9. After section 16 of the principal Act, the following section shall be inserted, namely: -

"16-A. Constitution, powers and functions of Tamil Nadu Investment Promotion Commission.-(1) The Government shall, by notification, constitute the Tamil Nadu Investment Promotion Commission with the Chief Secretary to the Government as the Chairperson, the Secretary to the Government in-charge of Industries, Investment Promotion and Commerce as the Member-Convener, and such other members not exceeding twenty in number to be appointed by the Government in such manner as may be prescribed.

(2) The Member-Convener may invite experts in the field of investment promotion, industry, trade or any other relevant field, as special invitees, not exceeding five in number at a time, to attend any meeting of the Commission, but such special invitees shall have no right to vote.

(3) The Commission shall exercise the following powers and perform the following functions, namely :—

(a) to serve as a dedicated high-level body to advise, oversee and review all investment promotion and facilitation activities, grounding of projects, generation of employment and promotion of export in the State, including the performance of all the agencies entrusted with investment promotion and facilitation;

(b) to review the pipeline and progress of large, strategic and high-impact investments, being investments involving proposed capital investments of two hundred crore rupees or more, investments expected to generate employment for five thousand or more persons, investments linked to Free Trade Agreements, investments by persons of Tamil origin outside India, and such other investments as the Government may, by notification, specify;

(c) to review the progress of such investments up to the stage of grounding and commencement of operation, and to issue directions to the Nodal Agency, the Respective Committees, the Competent Authorities and the departments concerned for the timely grant of clearances, incentives and other requisite approvals therefor and such directions shall be binding on the authority, agency or department to which they are addressed;

(d) to review and facilitate strategic expansion and reinvestment by existing industrial units;

(e) to review the allocation and utilisation of industrial land allotted for projects that have not commenced commercial operation, by the State Industries Promotion Corporation of Tamil Nadu Limited (SIPCOT), the Tamil Nadu Industrial Development Corporation Limited (TIDCO), the Tamil Nadu Small Industries Development Corporation Limited (SIDCO), Tamil Nadu Adi Dravidar Housing and Development Corporation (TAHDCO), the Electronics Corporation Limited of Tamil Nadu (ELCOT) and other agencies of the Government engaged in the development or allotment of industrial land, and to recommend measures for ensuring transparency, and optimal utilization of such land;

(f) to monitor and review investments and projects undertaken by the Tamil Nadu Industrial Development Corporation Limited (TIDCO), TIDEL Park Limited (TIDEL), TICEL Bio Park Limited (TICEL), and other related agencies including the implementation, outcomes and alignment with the investment priorities of the State;

(g) to identify systemic impediments to investment and to recommend policy, regulatory and procedural measures improving the investment climate and Ease of Doing Business in the State, and to facilitate, coordinate, and oversee the implementation of Government of India exercises related to Single Window Mechanism established under this Act;

(h) to recommend the periodic adoption of Business Process Re-engineering measures such as self-certification, third-party certification by authorised agencies, and such electronic document repositories as may be approved by the Government for facilitating compliance with the time limits prescribed under this Act;

(i) to review the enactments governing industrial estates and townships in the State and recommend measures, including decentralisation or delegation of powers for the effective administration;

(j) to periodically review and oversee the implementation of the provisions of this Act, and the rules made thereunder; and

(k) to perform such other functions as may be entrusted by the Government in relation to investment promotion, facilitation and the investment climate of the State.

(4) The Commission shall meet at such time and shall observe such rules of procedure in regard to the transaction of its business at its meetings, including the quorum thereat, as may be prescribed by the Commission by regulations.".

Amendment of section 17.

10. In section 17 of the principal Act, in sub-section (2), in clause (i), for the expression "prescribed procedure", the expression "procedure as may be prescribed by regulations by the Investment Promotion and Monitoring Board" shall be substituted.

Amendment of sections 18, 19, 20, 24, 25, 26 and 31.

11. In sections 18, 19, 20, 24, 25, 26 and 31 of the principal Act, for the expression "State law" wherever it occurs, the expression "Scheduled enactment and any subordinate legislation made thereunder" shall be substituted.

Amendment of section 21.

12. In section 21 of the principal Act, in sub-section (3), in clause (i), for the expression "prescribed procedure", the expression "procedure as may be prescribed by regulations by the MSME District Single Window Committee" shall be substituted.

Amendment of section 22.

13. In section 22 of the principal Act, in sub-section (3), in clause (i), for the expression "prescribed procedure", the expression "procedure as may be prescribed by regulations by the MSME State Single Window Committee" shall be substituted.

Amendment of section 23.

14. In section 23 of the principal Act, in sub-section (2), in clause (i), for the expression "prescribed procedure", the expression "procedure as may be prescribed by regulations by the MSME Investment Promotion and Monitoring Board" shall be substituted.

Insertion of new sections 33-A and 33-B.

15. After section 33 of the principal Act, the following sections shall be inserted, namely:-

"33-A. Power to make regulations.—The Respective Committees may, with the prior approval of the Government, make regulations not inconsistent with the provisions of this Act and the rules made thereunder for carrying out the purposes of this Act.

33-B. Power to amend Schedule.—The Government may, by notification, alter, amend or add to the Schedule or omit any of the entries specified in the Schedule and upon issue of such notification, the Schedule shall be deemed to be amended accordingly.".

Addition of Schedule.

16. After section 35 of the principal Act, the following Schedule shall be added, namely:-

APPENDIX.

THE SCHEDULE.

[*See* clauses (uu) and (uuu) of section 2]

Sl. No.	Act
1	The Tamil Nadu Forest Act,1882 (Tamil Nadu Act V of 1882)
2	The Tamil Nadu Survey and Boundaries Act,1923 (Tamil Nadu Act VIII of 1923)
3	The Tamil Nadu Prohibition Act,1937 (Tamil Nadu Act X of 1937)
4	The Tamil Nadu Public Health Act,1939 (Tamil Nadu Act III of 1939)
5	The Tamil Nadu Cinemas (Regulation) Act,1955 (Tamil Nadu Act IX of 1955)
6	The Tamil Nadu Catering Establishments Act, 1958 (Tamil Nadu Act XIII of 1958)
7	The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act,1961 (Tamil Nadu Act 58 of 1961)
8	The Tamil Nadu Public Buildings (Licensing) Act,1965(Tamil Nadu Act 13 of 1965)
9	The Tamil Nadu Water Supply and Drainage Board Act,1970 (Tamil Nadu Act 4 of 1971)
10	The Tamil Nadu Town and Country Planning Act,1971 (Tamil Nadu Act 35 of 1972)
11	The Tamil Nadu Societies Registration Act,1975 (Tamil Nadu Act 27of 1975)
12	The Chennai Metropolitan Water Supply and Sewerage Act,1978 (Tamil Nadu Act 28 of 1978)
13	The Tamil Nadu Patta Pass Book Act,1983 (Tamil Nadu Act 4 of 1986)
14	The Tamil Nadu Panchayats Act,1994 (Tamil Nadu Act 21 of 1994)
15	The Tamil Nadu Clinical Establishments (Regulation) Act, 1997 (Tamil Nadu Act 4 of 1997)
16	The Tamil Nadu Lifts and Escalators Act,1997 (Tamil Nadu Act 35 of 1997)
17	The Tamil Nadu Industrial Township Area Development Authority Act, 1997(Tamil Nadu Act 33 of 1997)
18	The Tamil Nadu Urban Local Bodies Act,1998 (Tamil Nadu Act 9 of 1999)
19	The Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 (Tamil Nadu Act 12 of 2003)
20	The Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)
21	The Tamil Nadu Hostels and Homes for Women and Children (Regulation) Act, 2014(Tamil Nadu Act 18 of 2014)
22	The Tamil Nadu Fire and Rescue Services Act, 2025 (Tamil Nadu Act 37 of 2025)

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th September 2026 and is hereby published for general information:—

ACT No. 16 OF 2026.

An Act to amend the Tamil Nadu Fire and Rescue Services Act, 2025.

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. (1) This Act may be called the Tamil Nadu Fire and Rescue Services (Amendment) Act, 2026. Short title and commencement.

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

Tamil Nadu Act 37 of 2025. 2. In section 2 of the Tamil Nadu Fire and Rescue Services Act, 2025 (hereinafter referred to as the principal Act), clauses (c) and (n) shall be omitted. Amendment of section 2.

3. In section 24 of the principal Act, in sub-section (3), the expression “not below the rank of Station Officer” shall be omitted. Amendment of section 24.

4. In section 31 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:— Amendment of section 31.

“(1) The owner or the occupier, who is either individually or jointly responsible for a building as classified under this Act, shall provide fire prevention and life safety measures therein, in accordance with the provisions of this Act and the rules made thereunder. The owner or occupier of the building shall also provide therein the fire prevention and life safety measures prescribed under—

(a) the Tamil Nadu Combined Development and Building Rules, 2019;

(b) the guidelines issued by the Oil Industry Safety Directorate;

(c) the Petroleum Act, 1934 (Central Act 30 of 1934) and the rules made thereunder;

(d) the Explosives Act, 1884 (Central Act IV of 1884) and the rules made thereunder;

(e) any other guidelines issued by the Government or any other relevant authority; and

(f) any other law for the time being in force.”.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th September 2026 and is hereby published for general information:—

ACT No. 17 OF 2026.

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 Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Payment of Salaries (Amendment) Act, 2026.

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

Amendment of section 7.

Tamil Nadu Act XX of 1951.

2. In section 7 of the Tamil Nadu Payment of Salaries Act, 1951 (hereinafter referred to as the principal Act) in sub-section (1), for the expression "and the Chief Government Whip in the Legislative Assembly", the expression "the Chief Government Whip in the Legislative Assembly and every other Member of the Legislative Assembly" shall be substituted.

Amendment of section 12.

3. In section 12 of the Principal Act,—

(1) in sub-section (4-E), for the expression "twenty-five thousand rupees per mensem.", the expression "seventy-five thousand rupees per mensem." shall be substituted;

(2) after sub-section (4-E), the following sub-section shall be inserted, namely:—

"(4-F) Every Member of the Legislative Assembly, who does not hold any of the offices referred to in sections 3, 4, 6 and 6-A, shall be entitled to receive a Personal Assistant allowance of twenty-five thousand rupees per mensem.";

(3) in sub-section (5), for the expression "and the vehicle allowance referred to in sub-section (4-E)", the expression ",the vehicle allowance referred to in sub-section (4-E) and the Personal Assistant allowance referred to in sub-section (4-F)" shall be substituted.

Amendment of section 13.

4 . In section 13 of the Principal Act,—

(1) in the marginal heading, for the expression "and cancellation thereof", the expression ",conveyances and cancellation thereof" shall be substituted;

(2) in sub-section (1), after the expression "payable to him", the expression "and the conveyance entitled to that person under sub-section (1) of section 7" shall be inserted.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th September 2026 and is hereby published for general information:—

ACT No. 18 OF 2026.

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 Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Panchayats (Second Amendment) Act, 2026.

(2) It shall be deemed to have come into force on the 6th day of July 2026.

Tamil Nadu Act 21 of 1994.

Amendment of section 261-A.

2. In section 261-A of the Tamil Nadu Panchayats Act, 1994 (hereinafter referred to as the principal Act), for the expression "upto the 5th day of July 2026", the expression "upto the 19th day of October 2026" shall be substituted.

Validation.

3. Notwithstanding anything contained in the principal Act, the Special Officers appointed by the Government to exercise the powers and discharge the functions of the village panchayats, panchayat union councils or the district panchayats other than the panchayats in the districts of Kancheepuram, Chengalpattu, Villupuram, Kallakurichi, Vellore, Ranipet, Tirupathur, Tirunelveli, and Tenkasi with effect on and from the 6th day of July 2026, shall be deemed to have been appointed as such Special Officers under section 261-A of the principal Act, as amended by this Act, and anything done or any action taken by the said Special Officers during the period commencing on and from the 6th day of July 2026 and ending with the date of publication of this Act in the *Tamil Nadu Government Gazette,* shall be deemed to have been validly done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th September 2026 and is hereby published for general information:—

ACT No. 19 OF 2026.

An Act 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:-

Short title.

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

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.

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—

(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
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	...	...	...
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
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	...	...	...

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
	Revenue	**330,350,90,43,000**	***77,564,44,82,000***	**407,915,35,25,000**
Total	**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**

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 20 OF 2026.

An Act 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.

Tamil Nadu Act 27 of 1989.

Amendment of section 8.

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.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 21 OF 2026.

An Act 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.

Tamil Nadu Act 14 of 2022.

Amendment of long title.

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).".

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 22 OF 2026.

An Act 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.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 23 OF 2026.

An Act 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.".

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 24 OF 2026.

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 Seventy-seventh 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 (Second Amendment) Act, 2026.

(2) It shall come into force at once.

Tamil Nadu Act 32 of 2006.

Amendment of section 50.

2. In section 50 of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter referred to as the principal Act), in sub-section (4), in clause (a), in sub-clause (iii), for the expression “one lakh of rupees”, the expression “one crore rupees” shall be substituted.

Insertion of new section 80-A.

3. After section 80 of the principal Act, the following section shall be inserted, namely:—

“80-A. Delegation of Powers.— The Government may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.”.

(By order of the Governor)

P. SUMATHI,
Secretary to Government,
Law Department.

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