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GOVERNMENT OF TAMIL NADU
2026

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Part II—Section 2

Notifications or Orders of interest to a Section of the public issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

DATE OF COMMENCEMENT OF THE TAMIL NADU VALUE ADDED TAX (AMENDMENT) ACT, 2026
(TAMIL NADU ACT 13 OF 2026)

[G.O. Ms.No.162, Commercial Taxes and Registration (B1), 28th October 2026,
ஐப்பசி 11, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/842(a-1)/2026.

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Value Added Tax (Amendment) Act, 2026 (Tamil Nadu Act 13 of 2026), the Governor of Tamil Nadu, hereby appoints the 1st day of November, 2026, as the date on which the said Act shall come into force.

J. KUMARAGURUBARAN,
Secretary to Government.

RATE OF ENVIRONMENTAL AND SOCIAL WELFARE CESS ON THE SALE OF ALCOHOLIC LIQUOR FOR HUMAN CONSUMPTION UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

[G.O. Ms.No.163, Commercial Taxes and Registration (B1), 28th October 2026,
ஐப்பசி 11, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/842(a-2)/2026.

In exercise of the powers conferred by Section 3-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby specifies the rate of the Environmental and Social Welfare Cess on the sale of alcoholic liquor for human consumption as Rupees ten per unit container at the points of sale as specified below:-

(i) in respect of goods specified in Serial Number 1 and 3 of the Second Schedule to the said Act – first point of sale in the State; and

(ii) in respect of goods specified in Serial Numbers 2(ii) to (v) of the Second Schedule to the said Act - second point of sale in the State.

J. KUMARAGURUBARAN,
Secretary to Government.

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