

The following Ordinance which was promulgated by the Governor on the 28th October, 2010 is hereby published for general information:—

**TAMIL NADU ORDINANCE No. 7 OF 2010.**

***An Ordinance to bring provision of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 into force with retrospective effect.***

WHEREAS, the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purpose hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

Tamil Nadu  
Act  
22 of 2010.

1. This Ordinance may be called the Tamil Nadu Value Added Tax (Special Provision) Ordinance, 2010. Short title.
2. Notwithstanding anything contained in sub- section (2) of section 1 of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 (hereinafter referred to as the 2010 Act) and in the notification of the State Government in the Commercial Taxes and Registration Department No. II (2)/CTR/527(b)/2010, published at page 1 in Part II - Section 2 of the *Tamil Nadu Government Gazette Extraordinary*, dated the 19th day of August 2010, section 2 of the 2010 Act shall be deemed to have come into force on the 1st day of January 2007.

Section 2 of  
Tamil Nadu  
Act 22 of  
2010  
deemed to  
have come  
into force on  
the 1st day  
of January  
2007.

28th October, 2010.

**SURJIT SINGH BARNALA,**  
*Governor of Tamil Nadu.*

**EXPLANATORY STATEMENT**

In order to protect the revenue of the Government, Section 19 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) has been amended suitably by Tamil Nadu Act 22 of 2010 providing for reversal of the amount of the input tax credit for the goods over and above the output tax of those goods, in a case where a registered dealer has sold goods at a price less than the price of the goods purchased by him and the said amendment has been given effect to from the 19th August 2010.

2. Now, the Government have decided to give effect to the said amendment from the date of coming into force of the said Tamil Nadu Act 32 of 2006 (i.e.) from the 1st day of January 2007 itself, in order to prevent any loss to the State exchequer from that date.

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

(By order of the Governor)

S. DHEENADHAYALAN,  
*Secretary to Government,  
Law Department.*