

**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 the State of Tamil Nadu on 10th September, 2011 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 19 of 2011**

***A Bill 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  
commence-  
ment.

**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.

**STATEMENT OF OBJECTS AND REASONS.**

In G.O.Ms.No. 265, Finance (Pay cell) Department, dated 26-08-2010, orders were issued re-designating the post of "Assistant Commercial Tax Officer" as "Deputy Commercial Tax Officer". In view of the above re-designation of the authority, the references to the said authority in the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) have to be suitably substituted. Accordingly, the Government have decided to amend the said Act for the purpose.

2. The Bill seeks to achieve the above object.

**Agri S.S. KRISHNAMOORTHY,**  
*Minister for Commercial Taxes  
and Registration.*

A.M.P. JAMALUDEEN,  
*Secretary.*