

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 3rd May, 2012 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 18 of 2012

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-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2012.

Short title and commencement.

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

Tamil Nadu
Act
32 of 2006.

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006,—

Amendment of
Second
Schedule.

(1) against Serial Number 5, for item (ii) and the entries relating thereto in columns (2), (3) and (4), the following item and entries shall, respectively, be substituted, namely:—

“(ii) Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines.

At the
point of
first sale
in the
State

5 per
cent.”;

(2) against Serial Number 11, in column (4), for the entry “4 per cent”, the entry “5 per cent” shall be substituted;

(3) after Explanation III, the following Explanation shall be added, namely:—

“Explanation IV.—For the purpose of item (ii) against Serial Number 5, “scheduled airlines” mean the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.”.

STATEMENT OF OBJECTS AND REASONS.

In order to bring the entry against Serial Number 5(ii) relating to Aviation Turbine Fuel in the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) on par with entry (iid) in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and also to bring the rate of tax of the goods mentioned against Serial Numbers 5(ii) and 11 in the said Second Schedule on par with the present rate of tax of the goods specified in Part B of the First Schedule to the said Tamil Nadu Act 32 of 2006, the Government have decided to amend the said Tamil Nadu Act 32 of 2006 suitably for the purpose.

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

C.Ve. SHANMUGAM,
*Minister for Commercial Taxes and
Registration, Law, Courts and Prisons.*

A.M.P. JAMALUDEEN,
Secretary.