

**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 15th May 2012 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 31 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:—

Short title and  
commence-  
ment.

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

(2) It shall be deemed to have come into force on the first day of April 2012.

Amendment of  
First  
Schedule.

**2.** In the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in PART-B,—

Tamil Nadu  
Act  
32 of 2006.

(1) after Serial Number 34 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(34-A) Compact Fluorescent Lamps and Compact Fluorescent Tubes.”;

(2) the entries against Serial Number (46) shall be renumbered as Serial Number (46-A); and before Serial Number (46-A) as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“(46) Electrically operated two wheelers (E-bikes).”;

(3) against Serial Number (67-A), after item (ai) and the entries relating thereto, the following item and entries shall be inserted, namely:—

“(aii) Splints and Veneers for matches.”;

(4) for the entries against Serial Number (145), the following entries shall be substituted, namely:—

“(i) Vegetable oils including refined vegetable oils;

(ii) Oil cake other than those specified in the Fourth Schedule.”.

Amendment of  
Second  
Schedule.

**3.** In the Second Schedule to the principal Act,—

(1) for Serial Numbers 1 and 2 and the entries relating thereto, the following Serial Numbers and entries shall be substituted, namely:—

“1 Alcoholic liquors of all kinds for human consumption which are purchased/ procured/ brought from outside the State other than foreign liquors falling against Serial Number 3.	At the point of first sale in the State. 58 per cent.
	<b>At the second point of sale in the State. 14.5 per cent.</b>
2 Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers 1 and 3.	At the point of first sale in the State. 58 per cent.
	At the second point of sale in the State. 38 per cent.
	<b>At the third point of sale in the State. 14.5 per cent.”;</b>

(2) for Explanation I, the following Explanation shall be substituted, namely:—

“Explanation I.—For the purpose of levy of tax on the goods specified against Serial Number 2,—

(a) at the second point of sale in the State, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale;

(b) at the third point of sale in the State, the total turnover of that goods shall be taken into account.”.

4. In the Fourth Schedule to the principal Act, in PART-B,—

Amendment of  
Fourth  
Schedule.

(1) in Serial Number 1, for item (ii) and the entries relating thereto, the following items and entries shall be substituted, namely:—

“(ii) Agricultural implements other than those specified in item (i) above and those powered or operated by tractors or power tillers, as notified by the Government and their parts and accessories.

(iii) Sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”;

(2) the entries against Serial Numbers 41-A and 41-B shall be renumbered as Serial Numbers 41-B and 41-C, respectively; and before Serial Number 41-B as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“(41-A) Handmade locks.”;

(3) the entries against Serial Numbers 48-A and 48-B shall be renumbered as Serial Numbers 48-B and 48C, respectively; and before Serial Number 48-B as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“(48-A) Insulin of all types.”;

(4) Serial Number 65 and the entries relating thereto shall be omitted.

**STATEMENT OF OBJECTS AND REASONS.**

In the Budget Speech for the year 2012-2013, certain tax concessions have been announced to benefit consumers. Further, to implement welfare and developmental programmes more vigorously, certain measures were announced for further revenue mobilisation. To give effect to the said announcements, notifications were issued under sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) to amend the First, Second and Fourth Schedules to the said Act.

2. Under sub-section (2) of Section 86 of the said Tamil Nadu Act 32 of 2006, a Bill to replace the above said notifications has to be introduced in the Legislative Assembly.

3. The Bill seeks to achieve the above object.

**C.Ve. SHANMUGAM,**

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

A.M.P. JAMALUDEEN,

*Secretary.*