

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 13th May 2013 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 13 of 2013**

***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-fourth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2013.

(2) It shall come into force at once.

Short title and commencement.

**2.** In the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006, in PART-B, for the entry against Serial Number 2, the following entry shall be substituted, namely:-

Amendment of Fourth Schedule.

"Aids and implements for differently abled persons as notified by the Government";.

**STATEMENT OF OBJECTS AND REASONS**

With a view to eliminate the social stigma attached to the description of persons based on their disability, namely physically handicapped, blind, deaf, etc., it was announced by the Government to refer them as "differently abled persons" as they possess exceptional and extraordinary talents. Accordingly, the Government have decided to replace the expression "physically challenged persons" occurring in the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) with the expression "differently abled persons".

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

**B V RAMANAA,**  
*Minister for Commercial Taxes  
and Registration.*

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