

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 28th September, 2015 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 9 of 2015**

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

1. This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2015.

Short title.

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006, in Explanation I, for clause (c), during the period commencing on the 1st April 2013 and ending with the 31st October 2014, the following clause shall be deemed to have been substituted, namely:—

Amendment of  
Second  
Schedule.

“(c) “basic price” means the price paid for alcoholic liquors without any discount by the Tamil Nadu State Marketing Corporation Limited, a Corporation wholly owned and controlled by the Government, to the suppliers, which excludes the excise duty payable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) and all other duties, taxes and levies but includes transport charges;”.

Tamil Nadu  
Act 32 of  
2006.

**STATEMENT OF OBJECTS AND REASONS.**

The definition of the term “basic price” in clause (c) of Explanation I to the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), as inserted by the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 (Tamil Nadu Act 28 of 2013) with effect from the 1<sup>st</sup> April 2013, which was subsequently omitted by the Tamil Nadu Value Added Tax (Amendment) Act, 2014 (Tamil Nadu Act 26 of 2014) with effect from the 1<sup>st</sup> November 2014, connotes that it was inclusive of the excise duty payable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) and other statutory duties and levies. Hence, the Government have decided to amend the said Tamil Nadu Act 32 of 2006 so as to redefine the said term “basic price” by explicitly stating that the said definition excludes the excise duty payable under the said Tamil Nadu Act X of 1937 and all other duties, taxes and levies but includes transport charges.

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

M.C. SAMPATH,  
*Minister for Commercial Taxes  
and Registration.*

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