



# TAMIL NADU GOVERNMENT GAZETTE

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## Part IV—Section 1

### Tamil Nadu Bills

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**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 16th September, 2020 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 46 of 2020**

***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 Seventy-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2020.

Short title  
and  
commencement.

(2) It shall be deemed to have come into force on the 4th day of May 2020.

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) in column (4), against Serial Number 6, for the expression “34 per cent”, the expression “15 per cent plus Rupees 13.02 per litre” shall be substituted;

(2) in column (4), against Serial Number 7, for the expression “25 per cent”, the expression “11 per cent plus Rupees 9.62 per litre” shall be substituted.

**STATEMENT OF OBJECTS AND REASONS.**

The world economy has been slowing down in recent times due to cyclical effects. This situation has been compounded by the recent COVID-19 pandemic which has now spread across the globe, resulting in turbulence in the world markets. This is bound to have adverse impact in the global energy markets and abnormal swing in the prices of petroleum crude and petroleum products was expected in the imminent future. In order to protect the State Finances as well as to reduce the dependency of the consumers on these products, the Government decided to modify the existing system of taxation in respect of petrol with or without additives from 34 per cent to '15 per cent ad valorem tax plus specific tax of Rupees 13.02 per litre'; and that of High Speed Diesel Oil from 25 per cent to '11 per cent ad valorem tax plus specific tax of Rupees 9.62 per litre'.

2. To give effect to the above decision, a notification was 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 Second Schedule to that Act. As required under sub-section (2) of section 86 of the said Act, a Bill to replace the above said notification has to be introduced in the Legislative Assembly.

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

**K.C.VEERAMANI,**

*Minister for Commercial Taxes.*

Chennai-600 009,  
16th September 2020.

K. SRINIVASAN,  
*Secretary.*