



TAMIL NADU GOVERNMENT GAZETTE

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Part IV—Section 1

Tamil Nadu Bills

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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 5th February, 2021 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 8 of 2021

A Bill further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Act, 2021. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act 19 of 2017. 2. In section 173 of the Tamil Nadu Goods and Services Tax Act, 2017, after clause (v), the following clause shall be added, namely:— Amendment of section 173.

Tamil Nadu Act XX of 1949. “(vi) section 14 of the Tamil Nadu Sugar Factories Control Act, 1949 shall be omitted.”.

STATEMENT OF OBJECTS AND REASONS.

Consequent on the coming into force of the Constitution (One Hundred and First Amendment) Act, 2016, the Government enacted the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), with effect from 01.07.2017, which subsumed the value added tax, luxury tax, entertainment tax, betting tax, advertisement tax, tax on entry of motor vehicles within the local areas and cess. Hence, the provision relating to levy of cess on sugarcane under section 14 of the Tamil Nadu Sugar Factories Control Act, 1949 (Tamil Nadu Act XX of 1949) has to be repealed. Accordingly, the Government have decided to amend section 173 of the said Tamil Nadu Act 19 of 2017 suitably for the abovesaid purpose.

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

K.C.VEERAMANI,
Minister for Commercial Taxes.

Chennai-600 009,
5th February 2021.

K. SRINIVASAN,
Secretary.