



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Part IV—Section 1

Tamil Nadu Bills

BILL 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 Tamil Nadu on 7th September, 2026 is published together with Statement of Objects and Reasons for general information:-

L.A.Bill No. 20 of 2026

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-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2026. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act
32 of 2006.

2. In section 50 of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter referred to as the principal Act), in sub-section (4), in clause (a), in sub-clause (iii), for the expression “one lakh of rupees”, the expression “one crore rupees” shall be substituted. Amendment of section 50.

3. After section 80 of the principal Act, the following section shall be inserted, namely:—

Insertion of new
section 80-A

“80-A. Delegation of Powers.— The Government may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.”.

STATEMENT OF OBJECTS AND REASONS

In view of the huge pendency of appeals and excessive workload under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government have redeployed the appellate Deputy Commissioners functioning under the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) and the Central Sales Tax Act, 1956 (Central Act 74 of 1956) as appellate authorities under the Tamil Nadu Act 19 of 2017. Consequently, difficulties are being faced in the disposal of appeals under the Tamil Nadu Act 32 of 2006, wherein there is no provision for delegation of powers to meet such administrative contingencies. Hence, a suitable provision enabling the delegation of powers exercisable by an authority or officer to another authority or officer is necessary to obviate such difficulties.

2. Further, in order to reduce the pendency of appeals filed before the Appellate Tribunals and having regard to the changed litigation policy environment, particularly the withdrawal of low-value departmental appeals, the Government have decided to enhance the monetary limit relating to disputed turnover for disposal of appeals by a single member of the Appellate Tribunal from one lakh rupees to one crore rupees by amending section 50 (4) (a) (iii) of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), thereby enabling early hearing and final disposal of a larger number of appeals.

3. The Government have, therefore, decided to amend the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) suitably for the above purposes.

4. The Bill seeks to give effect to the above decisions.

D. LOGESH TAMILSELVAN,
Minister for Commercial Taxes and Registration.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 3 of the Bill authorises the Government issue notification for the purposes specified therein.

2. The power delegated is normal and not of an exceptional character.

D. LOGESH TAMILSELVAN,
Minister for Commercial Taxes and Registration.

Secretariat,
Chennai-9,
7th September 2026.

R. SANTI,
Secretary.