

Tamil Nadu Tax On Consumption Or Sale Of Electricity (Amendment) Act, 2008

5 of 2008

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 14

Tamil Nadu Tax On Consumption Or Sale Of Electricity (Amendment) Act, 2008

5 of 2008

An Act further to amend the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003. Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on February 17, 2008 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.48, page 9, dated February 18, 2008.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Tax on Consumption or Sale of Electricity (Amendment) Act, 2008.
- (2) It shall come into force at once.

2. Amendment Of Section 14 :-

Section 14 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 (Tamil Nadu Act 12 of 2003) shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-sections shall be added, namely:-

-

"(2) The Government may, by notification, make an exemption or reduction in rate in respect of the electricity tax payable under this Act on the consumption of electricity for own use by any captive generating plant.

(3) The Government may, by notification, cancel any notification

issued under sub-section (2).".