

Tamil Nadu Value Added Tax (Amendment) Act, 2015

5 OF 2015

[31 March 2015]

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Tamil Nadu Value Added Tax (Amendment) Act, 2015

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An Act 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. Short title and commencement :-

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

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment of section 19 :-

In section 19 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act),-

(1) in sub-section (2),-

(i) for clause (v), the following clause shall be substituted, namely:-

"(v) sale in the course of inter-State trade or commerce falling under sub-sections (1) and (2) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).";

(ii) the proviso shall be omitted;

(2) in sub-section (5), clause (c) shall be omitted.

3. Amendment of First Schedule :-

In the First Schedule to the principal Act, in PART-B,-

(i) after serial number (1) and the entries relating thereto, the following serial number and entry shall be inserted, namely:-

"(1-A) Air compressor.";

(ii) in serial number (26), for item (b), the following item shall be substituted, namely:-

"(b) Pump sets upto 10 hp and their parts thereof.";

(iii) in serial number (27), for item (iv), the following item shall be substituted, namely:-

"(iv) Mosquito destroyers and insect killer devices including heating devices used with insect repellent mats.";

(iv) after serial number (75) and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"(75-A) LED (Light Emitting Diode) lamps of all kinds.".

4. Amendment of Fourth Schedule :-

In the Fourth Schedule to the principal Act, in PART-B,-

(i) for serial number 28 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"28. Fishnet, fishnet fabrics, fishnet twine, fishing floats, fishing hooks, fishing lamps, fishing ropes, fishing swivels, fish seeds and prawn/shrimp seeds.";

(ii) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"55-A. Mosquito nets of all kinds.".