

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th September 2011 and is hereby published for general information:—

ACT No. 23 of 2011.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2011.

(2) It shall be deemed to have come into force on the 26th day of August 2010.

Amendment of section 2.

2. In section 2 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act),—

Tamil Nadu Act 32 of 2006.

(i) clause (6) shall be omitted;

(ii) after clause (16), the following clause shall be inserted, namely:—

“(16-A) “Deputy Commercial Tax Officer” means any person appointed by the Commissioner by name or by virtue of his office, to exercise the powers of a Deputy Commercial Tax Officer.”.

Amendment of section 49.

3. In section 49 of the principal Act, in sub-section (4), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

Amendment of section 64.

4. In section 64 of the principal Act, in sub-section (4), for the expression “Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

Amendment of section 81.

5. In section 81 of the principal Act,—

(i) in sub-section (1), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted;

(ii) in sub-section (3), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

Amendment of section 82.

6. In section 82 of the principal Act, in sub-section (1), for the expression “an Assistant Commercial Tax Officer”, the expression “Deputy Commercial Tax Officer” shall be substituted.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.