

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. 27 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:—

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

Short title and commencement.

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

Tamil Nadu
Act
32 of 2006.

2. In section 3 of the Tamil Nadu Value Added Tax Act, 2006, in sub-section (4), in clause (b), for the expression "Such dealer is liable to pay tax under sub-section (2) on all his sales of rupees fifty lakhs and above", the expression "Such dealer may pay a tax for each year on his turnover relating to taxable goods upto rupees fifty lakhs at such rate not exceeding one per cent, as may be notified by the Government and is liable to pay tax under sub-section (2) on all his sales of taxable goods above rupees fifty lakhs" shall be substituted.

Amendment of section 3.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*