

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. 28 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 (Fifth Amendment) Act, 2011.

Short title and commencement.

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

2. In section 70 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in sub-section (2),—

Amendment of section 70.

(1) for the expression “consigned or transferred” occurring in two places, the expression “sold or consigned or transferred” shall be substituted;

(2) for the expression “consignor or transferor” wherever it occurs, the expression “seller or consignor or transferor” shall be substituted.

3. In the Sixth Schedule to the principal Act, after Serial Number 9 and the entries relating thereto, the following Serial Numbers and entries shall, respectively, be added, namely:—

Amendment of Sixth Schedule.

“10. Petrol with or without additives.

11. High Speed Diesel oil.

12. Light Diesel oil.”.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.

Tamil Nadu
Act
32 of 2006.