

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th September 2011 and is hereby published for general information:—

ACT No. 30 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 (Third Amendment) Act, 2011.

Short title and commencement.

(2) (a) The provisions of this Act except section 5 shall be deemed to have come into force on the 12th day of July 2011.

(b) Section 5 shall be deemed to have come into force on the 3rd day of August 2011.

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

Amendment of First Schedule.

(1) in Part-B,—

(a) for the heading “Goods which are taxable at the rate of 4 per cent.”, the heading “Goods which are taxable at the rate of 5 per cent.” shall be substituted;

(b) the entries against Serial Number 2 shall be omitted;

(c) the entries against (i) and (ii) of Serial Number 27 shall be omitted;

(d) the entries against Serial Number 127 shall be omitted.

(2) in Part-C,—

(a) for the heading “Goods which are taxable at the rate of 12.5 per cent.”, the heading “Goods which are taxable at the rate of 14.5 per cent.” shall be substituted;

(b) after Serial Number 9 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(9-A) Beedi and Beedi Tobacco.”;

(c) after Serial Number 13 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(13-A) (i) Cellular Telephone (Mobile Phone);

(ii) i-pod;

(iii) i-phone;

(iv) LCD Panels/ LED Panels;

(v) DVDs and CDs;

(vi) Parts and accessories of all the above.”.

3. In the Second Schedule to the principal Act, after Serial Number 12 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

Amendment of Second Schedule.

“13 (i) Unmanufactured tobacco, tobacco refuse;

(ii) Gutkha, Pan masala;

At the point
of first sale
in the State.

- (iii) Cigars and Cheroots and Cigarettes, Cigarillos of tobacco or of tobacco substitutes;
- (iv) Hookha/ hoodku tobacco;
- (v) Smoking mixtures for pipes and cigarettes;
- (vi) Homogenised or reconstituted tobacco;
- (vii) Chewing tobacco;
- (viii) Preparations containing chewing tobacco;
- (ix) Jarda, Scented tobacco;
- (x) Snuff of tobacco and preparations containing snuff;
- (xi) Tobacco extracts and essence;
- (xii) Cut tobacco;
- (xiii) Any other tobacco product, not specified in any of the Schedules.

20 per cent.”.

4. In the Fourth Schedule to the principal Act,—

Amendment of
Fourth
Schedule.

(1) Part-A and all the entries thereunder shall be omitted.

(2) in Part-B,—

(a) the entry against Serial Number 1 shall be renumbered as (i) of that Serial Number; and after entry (i), as so renumbered, the following entries shall be inserted, namely:-

“(ii) Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”;

(b) after Serial Number 14 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“14-A (i) Cane or beet sugar and chemically pure sucrose in solid form

(ii) Palmyrah sugar.”;

(c) after Serial Number 17 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“17-A (i) Chemical Fertilizers

(ii) Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides and combinations thereof, Anti-sprouting products, Plant-growth promoters, Plant Nutrients, Micro Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions”;

(d) in Serial Number 65, for the expression “five hundred crores”, the expression “five crores” shall be substituted;

(e) after Serial Number 77 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“77-A. Textiles or woven fabrics produced or manufactured in India:—

(1) Woven fabrics of silk or of silk waste

(2) (i) Woven fabrics of carded wool excluding hair belting

(ii) Woven fabrics of combed wool excluding hair belting

(3) Woven fabrics of cotton

(4) (i) Woven fabrics of synthetic filament yarn

- (ii) Woven fabrics of artificial filament yarn
- (5) (i) Woven fabrics of synthetic staple fibres
 - (ii) Woven fabrics of artificial staple fibres
- (6) (i) Woven pile fabrics and chenille fabrics of wool, cotton or man-made fibres
 - (ii) Terry toweling and similar woven terry fabrics and tufted textile fabrics
 - (iii) Gauze
 - (iv) Lace in the piece in strips or in motifs of cotton or man-made fibres
 - (v) Embroidery in the piece, in strips or in motifs
 - (vi) Narrow woven fabrics
- (7) (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics
 - (ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon
 - (iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics
 - (iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks
- (8) Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted."

5. In the Fifth Schedule to the principal Act, after Serial Number 13 and the entry relating thereto, the following Serial Number and the entry shall be added, namely:—

"14. The Asian Development Bank".

Amendment of
Fifth
Schedule.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.