



TAMIL NADU GOVERNMENT GAZETTE

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Part IV — Section 2

Tamil Nadu Acts and Ordinances.

The following Ordinance which was promulgated by the Governor on the 25th July 2000 is hereby published for general information :—

TAMIL NADU ORDINANCE No. 3 OF 2000.

An Ordinance further to amend the Tamil Nadu General Sales Tax Act, 1959.

WHEREAS, the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for her to take immediate action for the purposes hereinafter appearing ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

1. (1) This Ordinance may be called the Tamil Nadu General Sales Tax (Eighth Amendment) Ordinance, 2000.

Short title and commencement.

(2) It shall come into force at once.

*Tamil Nadu
Act 1 of
1959.*

2. In section 7-C of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

*Amendment of
section 7-C.*

(1) in sub-section (1), for the expression “on the total value of the works contract executed by him in a year”, the expression “either on the total value of each works contract or on the total value of all works contract, executed by him in a year” shall be substituted ;

(2) for sub-section (3), the following sub-section shall be substituted, namely :—

“(3) Where a dealer has exercised his option under sub-section (1),—

(a) in respect of each works contract, such option shall be final till the completion of such works contract ;

(b) in respect of all works contract, such option shall be final for that financial year.”.

*Amendment of
section 12.*

3. In section 12 of the principal Act,—

(1) in sub-section (1),—

(a) in clause (a), for the proviso, the following provisos shall be substituted, namely :

“Provided that subject to the provisions of sub-section (1-A), a dealer whose total turnover does not exceed twenty lakhs of rupees per year, shall make a self-assessment for that year and the return filed by him shall be accepted without calling for the accounts:

Provided further that subject to the provisions of sub-section (1-A), a dealer whose total turnover in a year exceeds twenty lakhs of rupees but does not exceed one crore of rupees, shall make a self-assessment for that year subject to the conditions that he gets his accounts audited and certified by a Chartered Accountant and submits to the assessing authority a copy of the audited and certified statement of accounts and such other statements, as may be prescribed, on or before the 30th day of September of the succeeding year, and such return so filed by him shall be accepted without calling for the accounts.”;

(b) clause (b) shall be omitted ;

(2) in sub-section (1-A), for the expression “proviso to clause (a)”, the expression “provisos to clause (a)” shall be substituted.

*Amendment of
section 31.*

4. In section 31 of the principal Act, in sub-section (1), in the second proviso, for the expression “twenty-five per cent”, the expression “twelve and a half per cent” shall be substituted.

*Amendment of
section 31-A.*

5. In section 31-A of the principal Act, in sub-section (1), in the second proviso, for the expression “twenty-five per cent”, the expression “twelve and a half per cent” shall be substituted.

25th July 2000.

M. FATHIMA BEEVI,
Governor of Tamil Nadu.

EXPLANATORY STATEMENT

On 17-5-2000, the Honourable Chief Minister has made the following announcements in the Legislative Assembly :—

- (i) At present the Appellants have to pay 25% of the disputed tax while filing first appeal. This percentage is now reduced to 12.5% -
- (ii) The dealers having less than Rs. 20 lakhs of turnover per annum need not furnish certificate from Chartered Accountant ;
- (iii) The Works Contractors are permitted to give option under section 7-C on contract-wise basis also.

To give effect to the above announcements, the Government have decided to amend the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959). The Government have also decided to delete the conditions for making self assessment, specified in clause (b) of sub-section (1) of section 12 of the said Act.

2. The Ordinance seeks to give effect to the above decisions.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.