

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th November 2010 and is hereby published for general information:—

**ACT No. 42 OF 2010.**

***An Act to bring provision of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 into force with retrospective effect.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:-

1. This Act may be called the Tamil Nadu Value Added Tax (Special Provision) Act, 2010. Short title.

Tamil Nadu  
Act 22 of  
2010.

2. Notwithstanding anything contained in sub-section (2) of section 1 of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 (hereinafter referred to as the 2010 Act) and in the notification of the State Government in the Commercial Taxes and Registration Department No.II(2)/CTR/527(b)/2010, published at page 1 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 19th day of August 2010, section 2 of the 2010 Act shall be deemed to have come into force on the 1st day of January 2007.

Section 2 of  
Tamil Nadu  
Act 22 of  
2010 deemed  
to have come  
into force on  
the 1st day  
of January  
2007.

Tamil Nadu  
Ordinance  
7 of 2010.

3. (1) The Tamil Nadu Value Added Tax (Special Provision) Ordinance, 2010 is hereby repealed.

Repeal and  
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

(By order of the Governor)

S. DHEENADHAYALAN,  
*Secretary to Government,*  
*Law Department.*