

Under rule 130 of the Tamil Nadu Legislative Assembly Rules, the following bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on the 16th May 2000 is published together with statement of objects and reasons for general information :—

L.A. BILL No. 15 OF 2000.

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 2000. Short title and commencement.

(2) (a) The provisions of this Act, except sub-clause (a) of clause (2) of section 2, shall be deemed to have come into force on the 1st day of April 2000.

(b) Sub-clause (a) of clause (2) of section 2 shall be deemed to have come into force on the 11th day of April 2000.

Tamil Nadu
Act 1 of 1959.

2. In the first schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),— Amendment of First Schedule

(1) in PART A—

(a) items 1-AA and 2-B and the entries relating thereto shall be omitted ;

(b) the following item and entries shall be added at the end, namely :—

“ 4. Parched gram or fried gram

First sale.” ;

(2) in PART B,—

(a) for item 11 and the entries relating thereto the following item and entries shall be substituted, namely :—

“ 11. Cardamom.

(a) At the point of first purchase within the State ;

(b) At the point of first sale not falling under clause (a) above

(b) items 46-A, 47-A and 71 and the entries relating thereto shall be omitted ;

(c) after item 86 and the entries relating thereto, the following items and entries shall be added, namely :—

“ 87. Head cleaners in any form, and parts and accessories (including ribbons) of electronic goods falling under items 18 and 75 of Part-B, items 18, 49, 54, 55, 56, 57, 58, 59, 60 and 61 of Part-C and items 18 and 19 of Part-DD of this Schedule. First sale.

88. Small transformers used in electronic equipments, including—

First sale.”

(i) Transformers (Power and Control) (Step down from 230 V to less than 100 V of power rating not exceeding 250VA), (ii) Buck boost transformers (230 V less than 100 V), (iii) inverter transformers, (iv) isolation transformers, (v) Rectifier transformers (vi) Ferro resonant transformers (vii) Line driver transformers (less than 50VA), (viii) Fly back transformers line output transformers/Extra high tension transformers, (ix) Main filter transformers, (x) Line driver transformers, (xi) Toroidal core transformers and R-Core transformers, (xii) Switch mode power supply transformers (sub-items (viii) to (xii) above are ferrite transformers).

Explanation.— All the above transformers shall be deemed to fall under this item only if each of them has not even one of the windings rated above 500V AC :

(3) in PART—C,—

(a) item 1 and the entries relating thereto shall be omitted :

(b) for items 62 and 63 and the entries relating thereto, the following items and entries shall be substituted, namely :—

“ 62. Bleach liquid

First sale.

63. Ceramic bricks

First sale.

64. Electrical goods of all kinds (other than those specified elsewhere in this schedule) used in the generation transmission distribution or in connection with the consumption of electricity including all kinds of wires and cables holders, plugs switches, casings, cappings, reapers, bends junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, wooden plugs (gattis), lightning arrestors, electrical earthenware and porcelainware, parts and accessories of all such goods.

First sale.

65. Pagars

First sale.

66. Rolling bearings, that is to say, ball or roller bearings of all kinds.

First sale

(4) in PART-D, item 47 and the entries relating thereto shall be omitted :

(5) in PART-DD,—

(a) for item 2 and the entries relating thereto the following item and entries shall be substituted, namely :—

2 (i) Aerated Waters including soft drinks whether tinned, canned, bottled, packed or otherwise whether or not flavoured or sweetened, the maximum retail price of which is below rupees twenty nine per litre.

First sale

Explanation:—The above goods when sold in quantities less than one litre, the maximum retail price shall be arrived at proportionately for a litre and when it is below rupees twenty nine it shall fall under this item.

(ii) Soft drinks containing vegetable or fruit juices or fruit pulp.

Sub items (i) and (ii) sold under brand name whether such brand is registered under the Trade and Merchandise Marks Act 1958 (Central Act 43 of 1958) or not.

(b) after item 19 and the entries relating thereto, the following items and entries shall be added, namely :—

“ 20. Ceramic sanitarywares and sanitary fittings of every description including sinks, wash basins, wash basin pedestals, baths, showers, bidets, water closet pans, flushing cistern, urinals commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.

First sale.

21. Electrical appliances (domestic and commercial) namely,—

First sale.

(i) Coffee roasting appliance, (ii) cooking ranges, (iii) Cream whippers, curd makers and egg beaters, (iv) Floor polishers, (v) Frying pans, sauce pans, kettles and toasters, (vi) Geysers, water heaters, boilers and immersion heaters, (vii) Grinders (other than wet grain grinders specified elsewhere in this schedule) mixers and blenders, (viii) Hair driers, hair curlers, permanent waving apparatus and curling tong beaters, (ix) Hot plates, grilers, boiling plates, plate warmers, food warming trays, food warming trolleys and hot food cabinets, (x) ice-cream chumers, (xi) Irons, (xii) Juice extractors, (xiii) Massage apparatus, (xiv) ovens and microwave ovens, (xv) room heaters, (xvi) Shavers, sharpeners, (xvii) Steamers, coffee-makers (including percolators), cookers, egg boilers, (xviii) Vacuum cleaners, (xix) Vending machines, (xx) Washing machines, drying machines (Whether or not sold as a composite unit), (xxi) parts and accessories of all goods mentioned in sub-items (i) to (xx) above.

Explanation I.—All the above goods notwithstanding that they contain electronic circuits, switchings or control device systems, shall be deemed to be electrical appliances (domestic and commercial).

Explanation II.—“Domestic and commercial electrical appliances” means electrical appliances normally used in the household and used in hotels, restaurants, hostels, offices, educational institutions, hospitals, train kitchens, air crafts, ships, pantries, canteens, tailoring establishments, laundry shops, hair dressing saloons and in similar establishments.

22. Electrical Instruments, apparatus, appliances of all kinds, (other than those specified elsewhere in this Schedule) including exhaust fans, air circulators, vacuum and gas filled bulbs, sodium and mercury vapour discharge lamps, chandeliers and their shades, protectors, stands, fixtures, fittings, brackets, torches, emergency lamps and emergency lighting systems notwithstanding their containing any electronic control circuiting rectifiers, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms, parts and accessories of all such goods. **First sale.**

23. Glass and Glassware of all sorts (other than those specified elsewhere in this Schedule) including — **First sale.**

(i) Flat glass, including sheetglass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form, coloured glass, coolux glass, toughened glass, laminated safety glass, tinted glass ;

(ii) Laboratory glasswares, hygienic or pharmaceutical glasswares (whether or not graduated or calibrated and glass micro slides);

(iii) Glass sheets, glass globes and chimneys for lamps and lanterns ;

(iv) Glass jars and glass bottles ;

(v) Tablewares made of glass.

24. Glass bottles, whether old or used.

Last purchase.

25. Marbles, that is to say — **First sale.**

- (i) Marble boulders or lumps.
- (ii) Marble slabs,
- (iii) Marble chips,
- (iv) Marble dusts,
- (v) Marble floor tiles and wall tiles,
- (vi) Other articles made of marble.

26. (i) Mosaic tiles and chips.

First sale.

(ii) Ceramic tiles, glazed floor, roofing and wall tiles.

27. Polish including metal polishes in any form (but not boot polishes).

First sale.

(6) in PART E, items 3, 5, 6, 7, 11, 11-A, and sub item (v) of item 18 and the entries relating thereto shall be omitted;

(7) in PART-G, —

(a) items 11 and 12 and the entries relating thereto shall be omitted ;

(b) after item 19 and the entries relating thereto, the following item and entries shall be added, namely : —

“20. Aerated waters including soft drinks whether tinned, canned, bottled, packed or otherwise, whether or not flavoured or sweetened, the maximum retail price of which is rupees twenty nine and above per litre and which are sold under brand name whether such brand is registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not. **First sale.**

Explanation.—The above goods when sold in quantities less than one litre, the maximum retail price shall be arrived at proportionately for a litre and when it is rupees twenty nine and above they shall fall under this item.

Amendment of Third Schedule.

3. In the Third Schedule, to the Principal Act, in PART-B,—

(i) for item 6 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“6. Fresh milk, pasteurised milk and directly reconstituted milk”.

(ii) for item 32 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“32. Electrical hearing aids and hearing aid cords”.

(3) after item 104 and the entries relating thereto the following items and entries shall be added, namely :—

“105. Vinca rosea (Nithya Kalyani) leaves and roots.

106. Adisarakku items, that is to say,—

- (i) Adi Thanda
- (ii) Angle Brackets
- (iii) Arukamanai
- (iv) Bed Bolt
- (v) Clamps used in pump sets
- (vi) Door chains
- (vii) Door Jakki
- (viii) Door Kundu
- (ix) Door Pattas
- (x) Dosai Chatti
- (xi) Ghamellas or Santhu Chatti
- (xii) Keels
- (xiii) Keels used in pump sets
- (xiv) Kokki Bolt
- (xv) Kolu Pattai used in tractor
- (xvi) Kolu Pattai
- (xvii) Kolu Aani, Kasu Aani used in Ploughs
- (xviii) Kumizh sets
- (xix) Kondis
- (xx) L. Brackets
- (xxi) Mookanam Kayiru Chains
- (xxii) Nembu
- (xxiii) Spoons made of steels
- (xxiv) T. Thappal
- (xxv) Vandi Pattai
- (xxvi) Vandi Acchuz
- (xxvii) Vasakkal Brackets

107. Braided Cords

108. Sugarcandy and Burasugar

109. Masala powder in all its forms whether or not with oil or other additives, sold without a brand name.

110. Vegetable vathal like sundaravathal, brinjal vathal, Kothavarangai vathal, manathakkali vahal, thamarai vathal and vathal of all kinds sold without the brand name.

111. Tamil daily sheet calendars.

112. Paper bags and paper envelopes whether printed or not.

113. Frozen Semen Straws."

STATEMENT OF OBJECTS AND REASONS.

In the Budget speech for the year 2000-2001, the Government have announced exemption, reduction and enhancement of sales tax on certain specified commodities in the State. To give effect to the said announcement, the Government have issued notifications under sub-section (1) of section 59 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959). Under sub-section (2) of section 59 of the said Act, a Bill to replace the said notifications has to be introduced in the present session of the Legislative Assembly.

2. The Bill seeks to achieve to the above object.

M. KARUNANIDHI,
Chief Minister.

V. RAJARAMAN,
Secretary.