



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Part IV — Section 2

Tamil Nadu Acts and Ordinances.

The following Ordinance which was promulgated by the Governor on the 4th January 2000 is hereby published for general information :—

TAMIL NADU ORDINANCE No. 1 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 (Amendment) Ordinance, 2000.

Short title
and commence-
ment.

(2) It shall be deemed to have come into force on the 1st day of July 1999.

2. In section 3-D of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (3), in the proviso, for the expression "30th day of June 1999", the expression "31st day of January 2000" shall be substituted.

Amendment of
section 3-D.

3. In section 3-E of the principal Act, in sub-section (2), in the proviso, for the expression "30th day of June 1999", the expression "31st day of January 2000" shall be substituted.

Amendment
of section
3-E.

4. In section 7-C of the principal Act, in sub-section (2), in the second proviso, for the expression "30th day of June 1999", the expression "31st day of January 2000" shall be substituted.

Amendment
of section 7-C.

4th January 2000.

M. FATHIMA BEEVI,
Governor of Tamil Nadu.

EXPLANATORY STATEMENT.

In sections 3-D and 3-E of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), as amended by the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1999 (Tamil Nadu Act 28 of 1999), the compounded rate of tax available to dealers in food and drinks and jewellery has been made optional and the dealers are directed to exercise their option for the financial year commencing on the 1st April 1999, on or before the 30th June 1999. Similarly, in section 7-C of the said Tamil Nadu Act 1 of 1959, as amended by the Tamil Nadu General Sales Tax (Amendment) Act, 1999 (Tamil Nadu Act 36 of 1999), option for payment of tax at compounded rate has been extended to all works contractors and the works contractors other than civil works contractors are directed to exercise their option for the financial year commencing on the 1st April 1999, on or before the 30th June 1999. As the aforesaid amendment Acts have been published in the *Tamil Nadu Government Gazette* on the 17th June 1999 and the 21st June 1999, respectively, it is felt that there is no sufficient time for dealers to exercise their option on or before the 30th June 1999.

2. Therefore, the Government have decided to extend the time limit to exercise the option from the 30th June 1999 to the 31st January 2000 and to amend the said sections 3-D, 3-E and 7-C of the said Tamil Nadu Act 1 of 1959 for the purpose.

3. The Ordinance seeks to give effect to the above decision.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.