
Tamil Nadu General Sales Tax (Amendment) Act, 2003**21 of 2003****CONTENTS**

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Tamil Nadu General Sales Tax (Amendment) Act, 2003**21 of 2003**

An Act further to amend the Tamil Nadu General Sales Tax Act, 1982. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows .- Statement of Objects and Reasons² In the Budget Speech for the year 2003-2004, Government have announced enhancement of sales tax on Petrol, High Speed Diesel, Light Diesel Oil, White kerosene and Washing machines and levy of Sales tax on the rents collected by Bharat Sanchar Nigam Limited and other private operators on the telephones and cellular telephones. 2. To give effect to the said announcements, the Government have issued notification under sub-section (1) of Section 59 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) so as to amend the First and Eleventh Schedules to the said Act. 3. Under sub-section (2) of Section 59 of the said Act, a Bill to replace the said notification has to be introduced in the correct session of the Legislative Assembly. 4. The Bill seeks to achieve the above object. 1. Received the assent of the Governor on the 18th May, 2003 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No. 137, dated 20th May, 2003. 2. Vide T.N. Bill No. 16 of 2003.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 21st day of March 2003.

2. Amendment Of First Schedule :-

In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),-

(1) in Part-D, in item 14,-

(a) in sub-item (ii), the expression "Washing machines" shall be omitted;

(b) in sub-item (vi), for the expression "pagers and cellular telephones", the expression "andpagers" shall be substituted;

(c) in sub-item (vii), the expression "telephones" shall be omitted;

(2) after Part-D and the entries thereunder, the following Part and entries shall be inserted, namely .-

"PART-DD

GOODS WHICH ARE TAXABLE AT THE RATE OF 12.5 PER CENT.

1. Telephones and cellular telephones First sale.

2. Washing machines First sale."

3. Amendment Of Eleventh Schedule :-

In the Eleventh Schedule to the principal Act,-

(1) in item 3, in column (4), for the figures "24", the figures "29" shall be substituted;

(2) in item 4, in column (4), for the figures "24", the figures "29" shall be substituted;

(3) in item 8, in column (4), for the figures "22", the figures "25" shall be substituted;

(4) for item 10 and the entries relating thereto, the following item and entries shall be substituted, namely .-

"10. Kerosene other than White Kerosene First sale 4 per cent.";

(5) in item 11. in column (4), for the figures "18", the figures "25" shall be substituted;

(6) in item 16, in column (4), for the figures "28", the figures "30" shall be substituted; and

(7) after item 17 and before Explanation-1 the following item shall be inserted, namely.-

"18. White kerosene (superior kerosene oil) First sale 25 per cent.";