
Tamil Nadu General Sales Tax (Amendment) Act, 2005**11 of 2005****CONTENTS**

1. Short Title And Commencement
2. Amendment Of Section 37
3. Renumbering Of Section 39
4. Repeal And Saving

Tamil Nadu General Sales Tax (Amendment) Act, 2005**11 of 2005**

Statement of Objects and Reasons² The Government decided to abolish the Tamil Nadu Taxation Special Tribunal constituted under the Tamil Nadu Taxation Special Tribunal Act, 1992 (Tamil Nadu Act 42 of 1992). Accordingly, the Tamil Nadu Taxation Special Tribunal (Repeal) Act, 2004 (Tamil Nadu Act 34 of 2004) was enacted but has not been brought into force. Consequent on the enactment of the said Tamil Nadu Act 34 of 2004, certain provisions of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) require modification. Hence, the Government have decided to amend the said Tamil Nadu Act 1 of 1959, suitably. To give effect to the said decision, the Tamil Nadu General Sales Tax (Amendment) Ordinance, 2005 (Tamil Nadu Ordinance 4 of 2005) was promulgated by the Governor on the 11th July 2005 and the same was published in the Tamil Nadu Government Gazette, Extraordinary, dated the 13th July 2005. 2. The Bill seeks to replace the said Ordinance. PREAMBLE An Act 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-sixth Year of the Republic of India as follows :-- 1. Received the assent of the Governor on the 9th October 2005 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No.222, Page 90, dated October 13, 2005. 2. Vide LA Bill No. 10 of 2005 -- As published in Tamil Nadu Government Gazette, Extra., Part IV, Section 1, Issue No.206, dated September 22, 2005.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2005.

(2) It shall be deemed to have come into force on the 13th day of July 2005.

2. Amendment Of Section 37 :-

In Section 37 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), in sub-section (1), for the words "Board of Revenue", the words "Joint Commissioner of Commercial Taxes" shall be substituted.

3. Renumbering Of Section 39 :-

Section 39 of the principal Act with the expression beginning with the words "39. Constitution of Sales Tax Settlement Commission" and ending with the words "regulations not inconsistent with the provisions of this Act and rules" shall be renumbered as Section 35-A.

4. Repeal And Saving :-

(1) The Tamil Nadu General Sales Tax (Amendment) Ordinance, 2005 (Tamil Nadu Ordinance 4 of 2005) is hereby repealed.

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