

Tamil Nadu General Sales Tax (Amendment) Act, 2006

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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 of Tamil Nadu on the February 2, 2006 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.37, page 11, dated February 3, 2006.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2006.
- (2) It shall be deemed to have come into force on the 2nd day of January 2006.

2. Substitution Of Fifth Schedule :-

In the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), for the Fifth Schedule, the following Schedule shall be substituted, namely:-

"THE FIFTH SCHEDULE [See Section 3(2-A)]

Serial Number. Description of goods. Point of levy in the State.
Rate of tax (per cent).

1 All grades of cement First sale 14."