
Tamil Nadu General Sales Tax (Fifth Amendment) Act, 2004

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Statement of Objects and Reasons² According to the first proviso to sub-section (2) of Section 22 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), no proceedings shall be commenced for imposing penalty on any person or registered dealer who has collected any amount by way of tax or purporting to be by way of tax in contravention of sub-section (1) of that Section, after a period of five years from the expiry of the year in which such amount has been collected. Sections 12 and 16 of the said Act enable the assessing authority to take action against the dealers within the period of five years from the date of order of final assessment by the assessing authority. In order to have uniformity, the Government have decided to amend the first proviso to sub-section (2) of Section 22 of the said Act, so as to enable the assessing authority to commence the proceedings under the said sub-section (2) of Section 22 within a period of five years from the date of order of the final assessment by the assessing authority. 2. The Bill seeks to give effect to the above decision.

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-fifth Year of the Republic of India as follows:- 1. Received the assent of the Governor on the 5th August, 2004 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No.207, Page 69, dated 5th August, 2004. 2. Vide T.N. Bill No. 11 of 2004 - Published in Tamil Nadu Government Gazette, Extra., Part IV, Sec.1, Issue No. 191, pages 45-46, dated 27th July, 2004.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 2004.

(2) It shall come into force at once.

2. Amendment Of Section 22 :-

In Section 22 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), in sub-section (2), in the first proviso, for the expression "five years from the expiry of the year in which the amount has been collected", the expression "five years from the date of order of the final assessment by the assessing authority" shall be substituted.