

**Tamil Nadu General Sales Tax (Fourth Amendment) Act,
2004****16 of 2004**

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Statement of Objects and Reasons² The Government have decided to reduce the Tax on sale of liquor at the second point payable by the Tamil Nadu State Marketing Corporation Ltd. from 55% to 35% and to shift the difference of 20% to the State Excise head. Accordingly, a notification under sub-section (1) of Section 59 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) has been issued so as to amend the Sixth Schedule to the said Act. Under sub-section (2) of Section 59 of the said Act, a Bill to replace the said notification has to be introduced in the Legislative Assembly. 2. The Bill seeks to achieve the above object.

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 67, dated 5th August, 2004. 2. Vide T.N. Bill No. 10 of 2004--Published in Tamil Nadu Government Gazette, Extra., Part IV, Sec.1, Issue No. 191, pages 42-43, dated 27th July, 2004.

1. Short Title And Commencement :-

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

(2) It shall be deemed to have come into force on the 18th day of May 2004.

2. Amendment Of Sixth Schedule :-

In the Sixth Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), in item 1, for the entries in columns (3) and (4), the following entries shall, respectively, be substituted, namely:-

"At the first point of sale in the State 55

At the second point of sale in the State 35.".