

Tamil Nadu General Sales Tax (Second Amendment) Act, 2003

40 of 2003

CONTENTS

1. Short Tile And Commencement
2. Amendment Of Seventh Schedule

Tamil Nadu General Sales Tax (Second Amendment) Act, 2003

40 of 2003

An Act further to amend the Tamil Nadu General Sale Tax Act, 1959. 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 order to curb tax evasion and illegal transportation, the Government have decided to issue transit pass in respect of White kerosene (superior kerosene Oil), Indian made foreign liquor and foreign liquor also. 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 to include the said goods in the Seventh 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. 1. Received the assent of the Governor on the 14th November, 2003 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Page 175, dated 16th November, 2003. 2. Vide T.N. Bill No. 40 of 2003 - Published in Tamil Nadu Government Gazette, Issue No.308, dated 6th November 2003.

1. Short Tile And Commencement :-

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

(2) It shall be deemed to have come into force on the 3rd day of June, 2003.

2. Amendment Of Seventh Schedule :-

In the Seventh Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), after item 7, the following items shall be added, namely:

"8. All kinds of alcoholic liquors for human consumption other than toddy and arrack.

9. Foreign liquors, including wine, spirit and beer imported into India from foreign countries and dealt with under Indian Tariff Act, 1934 (Central Act XXXII of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.

10. White kerosene (superior kerosene oil)."