
**Tamil Nadu General Sales Tax (Second Amendment) Act,
2004****14 of 2004****CONTENTS**

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**Tamil Nadu General Sales Tax (Second Amendment) Act,
2004****14 of 2004**

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 61, dated 5th August, 2004. 2. Vide T.N. Bill No.8 of 2004 - Published in Tamil Nadu Government Gazette, Extra., Part IV, Sec.1, Issue No. 188, pages 36-37, dated 26th July, 2004.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2004.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment Of Section 24 :-

In Section 24 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), in sub-section (3), for the expression "interest at two per cent per month of such amount for the entire period of default", the expression "interest at one and half per cent per month of such amount for the first three months of default and at two per cent per month of such amount for the subsequent period of default" shall be substituted.

