

**Tamil Nadu General Sales Tax (Second Amendment) Act,
2005**

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Statement of Objects and Reasons² As the HDPE/LDPE sheets, films and that strips are commodities of the same nature as that of HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics, the Government have decided to include the said commodities in sub-item (iv) of item 44 of Part-B of the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959). Accordingly, a notification under sub-section (1) of Section 59 of the said Tamil Nadu Act 1 of 1959 has been issued to amend the first 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-sixth Year of the Republic of India as follows :-- 1. Received the assent of the Governor on the October 12, 2005 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No.222, Page 93, dated October 13, 2005. 2. Vide LA Bill No. 14 of 2005 -- As published in Tamil Nadu Government Gazette, Extra., Part IV, Section 1, Issue No.209, dated September 23, 2005.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2005.

(2) It shall be deemed to have come into force on the 20th day of

June 2005.

2. Amendment Of First Schedule :-

In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) in Part-B, in item 44, for sub-item (iv), the following sub-item shall be substituted, namely:--
"(iv) HDPE/PP woven strips, HDPE/PP circular strips, woven fabrics, HDPE/ LDPE sheets, films and flat strips."