

## **Tamil Nadu General Sales Tax (Second Amendment) Act, 2006**

**25 of 2006**

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## **Tamil Nadu General Sales Tax (Second Amendment) Act, 2006**

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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-seventh Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on September 11, 2006 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.249, page 115, dated September 12, 2006.

### **1. Short Title And Commencement :-**

- (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2006.
- (2) It shall be deemed to have come into force on the 22nd day of July 2006.

### **2. Amendment Of First Schedule :-**

In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), in Part-B--

- (1) in item 1, sub-item (iii) and the entries relating thereto shall be omitted;
- (2) in item 18, for sub-item (ii) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:--  
"(ii) Licensed software, including IT software but excluding licensed

software with complete Tamil version."

**3. Amendment Of Second Schedule :-**

In the Second Schedule to the principal Act, in item 3, in sub-item (a), after the word "excluding", the expression "hank yarn and" shall be inserted.

**4. Amendment Of Third Schedule :-**

In the Third Schedule to the principal Act, in Part-B, after item 54 and the entries relating thereto, the following items and entries shall be added, namely:--

"55 Licensed software with complete Tamil Version

56 Hank Yarn

57 Gum Benzoin (Sambirani).".