

**Tamil Nadu General Sales Tax (Third Amendment) Act,
2004****15 of 2004**

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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 all types of Plastic granules and Plastic raw materials 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. 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 65, dated 5th August, 2004. 2. Vide T.N. Bill No.9 of 2004 - Published in Tamil Nadu Government Gazette, Extra., Part IV, Sec.1, Issue No. 188, pages 39-40, dated 26th July, 2004.

1. Short Title And Commencement :-

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

(2) It shall be deemed to have come into force on the 6th day of April 2004.

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 10, the following item shall be added, namely:-

"11. All types of plastic granules and plastic raw materials.".