

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

36 of 2006

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Statement of Objects and Reasons² During the reply to the discussion on the motion of Commercial Taxes Department's Demand on 7th August 2006, the Minister (Commercial Taxes) has announced on the floor of the Assembly to exempt the Coconut, Footwear with MRP rate less than rupees two hundred and Gum Benzoin (Sambirani) and Instant Sambirani in the form of tablets or sticks from payment of Sales Tax. 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) was issued to amend the First, Second and Third Schedules 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-seventh Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on the December 16, 2006 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.350, page 217, dated December 18, 2006. 2. Vide L.A. Bill No.40 of 2006 as introduced in the Tamil Nadu Assembly on December 6, 2006 -- Published in the Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 1, Issue No.337, pages 365-366, dated December 6, 2006.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 2006.

(2) It shall be deemed to have come into force on the 6th day of September 2006.

2. Amendment To 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, in Item 1, sub-item (iv) and the entries relating thereto shall be omitted.

3. Amendment Of Second Schedule :-

In the Second Schedule to the principal Act, in Item 6, in sub-item (viii), for the expression "Coconut including Copra (cocos nucifera)", the expression "Copra (cocos nucifera)" shall be substituted.

4. Amendment Of Third Schedule :-

In the Third Schedule to the principal Act, in Part-B,--

(i) for Item 17 and the entries relating thereto, the following Item and entries shall be substituted, namely:--

"17. coconut";

(ii) for Item 25 and the entries relating thereto, the following item and entries shall be substituted, namely:--

"25. Footwear with MRP rate less than rupees two hundred.";

(iii) for Item 57 and the entries relating thereto, the following item and entries shall be substituted, namely:--

"57. Gum Benzoin (sambirani) and instant Sambirani in the form of tablets or sticks.".