

Tamil Nadu Sales Tax (Settlement Of Arrears) Amendment Act, 2010

41 of 2010

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Tamil Nadu Sales Tax (Settlement Of Arrears) Amendment Act, 2010

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An Act to amend the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010. Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on November 27, 2010 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.363, pages 237, dated November 29, 2010. Statement of Objects and Reasons : Refer T.N. Bill No.38/2010 -- 2010 (2) CTAR page 1.158

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Amendment Act, 2010.
- (2) It shall be deemed to have come into force on the 25th day of October 2010.

2. Amendment Of Section 2 :-

In Section 2 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (Tamil Nadu Act 20 of 2010) (hereinafter referred to as the principal Act), in sub-section (1), in Clause (b), for the expression "for which assessment has been made prior to the 1st day of April 2007", the expression "up to the assessment year 2006-2007, for which assessment has been made prior to the 1st day of June 2010" shall be substituted.

3. Amendment Of Section 4 :-

In Section 4 of the principal Act for the expression "in respect of which assessment Amendment of has been made under the relevant Act, prior to the 1st day of April 2007," the expression Section 4. "up to the assessment year 2006-2007, in respect of which assessment has been made under the relevant Act, prior to the 1st day of June 2010, " shall be substituted.

4. Repeal And Saving :-

(1) The Tamil Nadu Sales Tax (Settlement of Arrears) Amendment Ordinance, 2010 (Tamil Nadu Ordinance 5 of 2010) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.