
Tamil Nadu Value Added Tax (Amendment) Act, 2008**[27 June 2008]****CONTENTS**

1. Short Title And Commencement
2. Amendment Of First Schedule
3. Amendment Of Fourth Schedule

Tamil Nadu Value Added Tax (Amendment) Act, 2008**[27 June 2008]**

An Act further to amend the Tamil Nadu Value Added Tax Act, 2006. Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-Ninth Year of the Republic of India as follows:- Statement of Object In the Budget Speech for the year 2008-2009, certain announcements have been made in respect of granting tax relief measures. To give effect to the said announcements, notifications were issued under sub-section (1) of section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) to amend the First and the Fourth Schedules to the said Act. Under sub-section (2) of section 86 of the said Act, a Bill to replace the said notifications has to be introduced in the Legislative Assembly. 2. The Bill seeks to achieve the above object.

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2008.
- (2) It shall be deemed to have come into force on the 1st day of April 2008.

2. Amendment Of First Schedule :-

In the First Schedule to the Tamil Nadu Value Tax Act, 2006 (T. N. Act 32 of 2006) (hereinafter referred to as the principal Act), in Part-B,-

- (1) in item 8, the expression "bun, rusks" shall be omitted;
- (2) in item 52, the expression "jaggery gur including jaggery

powder and Nattuchakkarai" shall be omitted.

3. Amendment Of Fourth Schedule :-

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

(1) for item 12 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"12. Bread, bun and rusk (branded or otherwise).";

(2) for item 18 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"18. Chillies and chilly powder, coriander and coriander powder, turmeric and turmeric powder, shikakai and shikakai powder, tamarind and asafoetida (Hing) sold by any dealer whose total turnover in respect of those item does not exceed rupees three hundred crores in a year.";

(3) after item 48 and the entries relating thereto, the following items and entries shall be inserted, namely:-

"48-A. Jaggery and gur including jaggery powder and nattuchakkarai.

48-B. Jatropha seeds and jatropha oil.";

(4) in item 55, for sub-item (b) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:-

"(b) Thali, Karukamani and Cross made of gold and used as symbol of wedlock, without chain.";

(5) for item 59 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"59. Paper bags, paper envelopes and cloth lined paper envelopes (whether printed or not).";

(6) after item 64, and the entries relating thereto, the following item and entries shall be inserted, namely:-

"64-A. Rubberised textile fabrics.";

(7) in item 65, after sub-item 8, and the entries relating thereto, the following sub-item and entries shall be added, namely:-

"9. Soya oil.";

(8) after item 72, and the entries relating thereto, the following item and entries shall be inserted, namely:-

"72-A. Siddha medicine.";

(9) for item 77 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"77. (i) Tender coconut.

(ii) Packaged tender coconut water.

(iii) Desiccated coconut, coconut milk and coconut milk powder".

