

Tamil Nadu Value Added Tax (Amendment) Act, 2010

[02 February 2010]

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2010 and is hereby published for general information ACT No. 9 of 2010 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 Sixtieth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Tamil Nadu Value Added Tax (Amendment) Act, 2010.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment Of Section 18 :-

In section 18 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), in sub-section (3), for the expression "from the date of accrual of such input tax credit", the expression "from the date of making zero rate sale" shall be substituted.

By order of the Governor
S. Dheenadhayalan,
Secretary to Government,
Law Department.