

Tamil Nadu Value Added Tax (Amendment) Act, 2014**26 OF 2014****[15 December 2014]**

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Tamil Nadu Value Added Tax (Amendment) Act, 2014**26 OF 2014****[15 December 2014]**

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 Sixty-fifth 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, 2014.
- (2) It shall be deemed to have come into force on the first day of November 2014.

2. Amendment of First Schedule :-

In the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in PART-B, after Serial Number (132) and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:-

"(132-A) Sugar of all kinds, that is, cane sugar, beet sugar, chemically pure sucrose in solid form and imported sugar of all kinds."

3. Amendment of Second Schedule :-

In the Second Schedule to the principal Act,-

(1) against Serial Number 2, for item (ii) and the entries relating thereto in columns (2), (3) and (4) thereof, the following item and entries shall, respectively, be substituted, namely:-

"(ii) Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Numbers 1 and 3.	At the second point of sale in the State.	220 per cent.";
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(2) against Serial Number 11, in column (2), for the entry "Sugar and textile products not produced or manufactured in India", the entry "Textile products not produced or manufactured in India" shall be substituted;

(3) Serial Number 12 and the entries relating thereto shall be omitted;

(4) against Serial Number 13, in column (4), for the expression "20 per cent", the expression "30 per cent" shall be substituted; Rs. (5) in Explanation I, clauses (c) and (d) shall be omitted.

4. Amendment of Fourth Schedule :-

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

(1) Serial Number 10 and the entries relating thereto shall be omitted;

(2) against Serial Number 14-A, in column (2), item (i) shall be omitted;

(3) against Serial Number 36, in column (1), for the entry in column (2), the following entry shall be substituted, namely:-
"Goods covered by Public Distribution System (except kerosene and sugar).";

(4) after Serial Number 76 and the entries relating thereto, the following Serial Number and entry shall be inserted, namely:-
"76-A. Sugarcane of all varieties.".