
Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2009**[05 August 2009]****CONTENTS**

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th August 2009 and is hereby published for general information:- 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 (Fifth Amendment) Act, 2009.
- (2) It shall come into force at once.

2. Amendment Of Section 3Amendment Of Section 3 :-

After sub-section (1) of section 3 of the Tamil Nadu Value Added Tax Act, 2006, the following sub-section shall be inserted, namely:- "(1-A) Notwithstanding anything contained in this Act, for the purpose of assessment of tax under this Act, for the period from the 1st day of January 2007 to the 31st day of March 2007 in respect of dealers referred to in clause (a) or (b) of subsection (1), the total turnover for the period from the 1st day of April 2006 to the 31st day of December 2006 under the repealed Tamil Nadu General Sales Tax Act, 1959 and the total turnover for the period from the 1st day of January 2007 to the 31st day of March 2007 under this Act, shall be the total turnover for the year 2006-2007. In respect of such dealer whose total turnover for that year exceeds the total turnover referred to in the said clause (a) or (b) of sub-

section (1) and if,-

(a) such dealer has not collected the tax under this Act, he is not liable to pay tax under this Act,

(b) such dealer has collected the tax under this Act, he is liable to pay tax under this Act and the other provisions of this Act shall apply to such dealer."

By order of the Governor

S. Dheenadhayalan,

Secretary to Government,

Law Department.