

## **Tamil Nadu Value Added Tax (Second Amendment) Act, 2007**

**42 of 2007**

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## **Tamil Nadu Value Added Tax (Second Amendment) Act, 2007**

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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-eighth Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on the November 14, 2007 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No. 318, pages 179-186, dated November 15, 2007. Statements of Objects and Reasons -- Refer 2007 (2) CTAR page No. 1.107

### **1. Short Title And Commencement :-**

- (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2007.
- (2) (a) Clause (1) of Section 2 shall be deemed to have come into force on the 16th day of July 2007.
- (b) Clause (2) of Section 2 shall be deemed to have come into force on the 12th day of July 2007.
- (c) Section 3 shall be deemed to have come into force on the 5th day of July 2007.

### **2. Amendment Of First Schedule :-**

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

(1) in Part-B, after Item 67 and the entries relating thereto, the following Item and entries shall be inserted, namely.--

"(67-A). Goods which are sold either by the manufacturer or by the trader, namely:--

- (a) Abrasive of all types.
- (b) Acid oil including spent acid oil.
- (c) Aluminium sink (extrusion) and composite panels.
- (d) Artificial graphite, colloidal or semi-colloidal graphite, preparation based on graphite or other carbon in the form of paste, blocks powder and natural graphite.
- (e) Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatin used for confectionery and ice creams.
- (f) Bioaxially oriented polyester film and P.V.C. film.
- (g) Bioaxially oriented polypropylene film.
- (h) Buttons, zippers, zip fasteners, hooks and hoop tape, non-woven interlining polyester wadding shoulder pad, packing materials namely hangers, collar band, butterfly, all types of pins and clips.
- (i) Carbon black and acetylene black and other form of carbon including activated carbon.
- (j) Compressor of refrigerating equipments.
- (k) Enzymes of all kinds.
- (l) Fibre glass sleeves, fibre glass tapes, milinex paper, lethoroid paper, empire cloth.
- (m) Flavouring essence and synthetic food colour.
- (n) Furnace oil.
- (o) Gelatine capsules (empty).
- (p) Gases of all kinds other than Liquified Petroleum Gas.
- (q) Glass frit and other glass in the form of powder, granules or flakes.
- (r) Granulated slag (slag sand) from manufacturing of iron or steel.
- (s) Gum resin, gum arabica, gum gel and gum glue.
- (t) Industrial valves of all kinds and industrial fans.
- (u) Insulating varnish.
- (v) Liquid glucose dextrose syrup (non-medicinal).
- (w) Quenching oil, mineral oils excluding crude oil.
- (x) Naptha.
- (y) P.V.C. resin and compound of all forms and kinds.
- (z) P.V.C. sheets - plastic sheets.
- (aa) Paper cones and paper tubes.
- (ab) Parts of footwear (including upper), reprocessed sole.
- (ac) Phenol.

- (ad) (i) Pigments including water pigments and leather finishes.
- (ii) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms.
- (iii) Turpentine oil, bale oil and white oil.
- (iv) Primers of all kinds.
- (ae) Printing rollers, reducers, blanket wash or roller wash and retarders pre sensitized plate and thermal plate used in printing industry.
- (af) Resins, wood resin and ester gums.
- (ag) Scraps and wastes of all kinds.
- (ah) Sheets, circle, hoops, strips, bars, rods, rounds, squares, flaps, coils and foils of non-ferrous metals.
- (ai) Silicon carbide, silicone resin and silicone oil.
- (aj) Stampings.
- (ak) Super enamelled copper wire.
- (al) Veneer sheets for plywood.
- (am) Waxes of all kinds and forms.
- (an) Wood tar and wood tar oil.
- (ao) Yeast of all kinds and forms."

(2) for PART-C and the entries thereunder, the following PART and entries shall be substituted, namely:--

PART-C

[See sub-section (2) of Section 3]

Goods which are taxable at the rate of 12.5 per cent.

Serial Number		Description of the goods
(1)		(2)
1.		Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.
2.		Adhesives of all kinds including gum, glue, adhesives solution, gum paste, lapping compound, liquid M-seal epoxy, adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this Schedule.
3.	(i)	Air-conditioning plants, air-conditioners and other air-conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments.
	(ii)	Refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers.
	(iii)	Water cooler-cum-heater units.
	(iv)	Parts and accessories of items (i) to (iii) above.
4.		Apparatus for making coffee under steam pressure, commonly known as espresso.

5.	Arms, ammunitions and explosives of all kinds including:--	
	(i)	Rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith;
	(ii)	Hand grenades;
	(iii)	Air guns, air rifles and pellets used therewith;
	(iv)	Gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like.
6.	Articles and equipments for gymnastics including health fitness equipments.	
7.	Asbestos sheets and products, cement products in combination with other materials not elsewhere mentioned in this Schedule.	
8.	Bakery products including biscuits of all varieties, cakes, pastries sold with brand name.	
9.	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods.	
10.	Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscopes, magnifying glasses, diffraction apparatus and mounding therefor including theodolite, survey instruments and optical lenses, other than lenses for spectacles.	
11.	Blasting gun powder and other mechanical explosives.	
12.	(i)	Bulbs, horns, cables and fare meters for all motor vehicles.
	(ii)	Parts and accessories excluding batteries, tyres, tubes and flaps of two wheelers and three wheelers and higher number of wheelers.
	(iii)	Tyres tubes and flaps ordinarily used for tractors, trailer of tractors.
13.	Bulldozers, excavators, earthmovers, dumpers, dippers, pile-layers, scrappers and the like and parts and accessories thereof.	
14.	Cement including white cement and their substitutes and concrete mixture.	
15.	Cement products of all kinds including cement tiles, pavement blocks excluding cement jolleys, doors, window frames made of RCC and RCC pipes.	
16.	Chinaware, porcelain ware and stoneware articles.	
17.	Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and re-producing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides.	
18.	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron and steel.	
19.	Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like sold with brand name.	

20.	Cosmetics and toilet articles that is to say, talcum powder, prickly heat powder, similar medicated body powder and forms, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles, complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants.	
21	(i)	Crockery (other than those specified elsewhere in this Schedule)
	(ii)	Cutlery (other than those specified elsewhere in this Schedule) including table cutlery, forks.
22	Detergents whether cakes, liquid or powder, toilet soap, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids, other than those specifically mentioned elsewhere in the Schedule.	
23.	Diesel locomotive and parts and accessories thereof.	
24.	Doors, windows, ventilators, partitions, stands and ladders, made of any materials other than those specified in the Schedule.	
25.	Dry fruits and nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, other than those specified elsewhere in this Schedule.	
26.	Duplicating machines, photo copying machines, reprographic copiers including roneo machines, including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.	
27.	Electric motor, spare parts and accessories.	
28.	Electrical domestic and commercial appliances including food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat fryer, curd maker, hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, sharpeners, vending machines, other than those specified elsewhere in the schedule.	
29.	Electric storage batteries including containers, covers and plates.	
30.	Electronic Toys and Games.	
31.	Fans, Air circulators, Voltage stabilisers and regulators not specified elsewhere controlling systems and thyristor control power equipments.	
32.	Fax machines and their parts and accessories.	
33.	Fibre glass sheets and articles made of fibre glass other than those specifically mentioned in the schedule.	
34.	Fire fighting equipments and devices.	
35.	Fire works including coloured matches.	
36.	Floor and wall tiles of all varieties--	
	(i)	Ceramic tiles, glazed floor, roofing and wall tiles
	(ii)	Cuddappah stone slabs and shahabad stone slabs;
	(iii)	(a) Granite blocks (rough or raw) and

	(iii)	(a)	Granite blocks (rough or raw), and
		(b)	Polished granite slabs, including tomb stones, monument slab and head stone;
	(iv)	Black stone, kota stone	
	(v)	Marbles, that is to say,--	
		(a)	Marble boulders or lumps;
		(b)	Marble slabs;
		(c)	Marble chips;
		(d)	Marble dusts;
		(e)	Marble floor tiles and wall tiles; and
		(f)	Other articles made of marbles.
	(vi)	Mosaic tiles, chips and powder.	
37.	Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel.		
38.	Gas Stoves, Gas Ovens, other than those mentioned in any of the Schedules.		
39.	Generators, Generating sets and non electronic voltage stabilizers.		
40.	Ghee with brand name.		
41.	Glass and glassware other than those specified elsewhere in the Schedule.		
42.	Ice creams sold with brand name.		
43.	Instant tea and instant coffee.		
44.	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule.		
45.	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam, copper-clad board or sheet.		
46.	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.		
47.	Machine made matches.		
48.	Mirrors of all kinds.		
49.	Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof.		
50.	(i)	Paints and enamels not otherwise specified in this Schedule, including powder paints, stiff paste paints and liquid paints.	
	(ii)	Colours.	
	(iii)	Dry distempers including cement based water-paints, oil bound distempers, plastic emulsion paints.	
	(iv)	Varnishes, French polish, bituminous and coal-tar blacks.	
	(v)	Silicates and thinners including natural and synthetic dyes.	

	(v)	Diluents and thinners including natural and synthetic drying and semi drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil.
	(vi)	Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like.
	(vii)	All other materials used in painting and varnishing such as flint papers, emery clothes, brushes, paint removers and stainers of all kinds.
51.	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including X-ray films and film packs and plates, photo albums, photo frames, photo mounts.	
52.	Plaster of Paris.	
53.	(i)	Plywood, veneer plywood, hardboard, particle board, block board, insulation board, lamin board, batten board, hard or soft wall ceiling, floor boards and similar boards of wood of all kinds, whether or not containing any material other than wood;
	(ii)	All other non-soft boards.
54.	Power factors and shunt capacitors of all kinds.	
55.	Sandal wood.	
56.	Sanitary equipments and fittings of every description including sinks, wash basins, wash basin pedestal, taps, bath showers, bidets, water closet tanks, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.	
57.	Sanitary towels, Sanitary napkins, beltless napkins, baby nappies and disposable diapers.	
58.	Shaving sets, safety razors, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.	
59.	Strong room or vault doors and ventilators armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers and locker cabinets.	
60.	Studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds and curtains backgrounds.	
61.	Synthetic rubber products and products of mixture of rubber.	
62.	Television sets and component parts and accessories thereof.	
63.	Timber.	
	Explanation.--Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety, other than those specified elsewhere in the Schedule.	
64.	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes, tongue cleaners and deodorants.	
65.	Tyres, tubes and flaps other than those specified in the Schedule.	
66.	Vacuum flasks of all kinds and descriptions including refills for such	

66.	vacuum flasks or all kinds and descriptions including kettles for each flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.		
67.	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical - timers, time - records, auto print time punching clocks, time - registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.		
68	(i)	Water meters, gas meters, industrial thermometers, parts and accessories thereof.	
	(ii)	(a)	Weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith;
		(b)	Dipping measures, metric pouring measures, conical measures, cylindrical measures; and
		(c)	Meter scales, measuring tapes, steel yards and survey chains.
69	Any other goods, not specified in any of the Schedules.		

### **3. Amendment Of Fifth Schedule :-**

In the Fifth Schedule to the principal Act, after serial number 11 and the entry relating thereto, the following serial number and the entry shall, respectively, be added, namely:--

"12. The United Nations Industrial Development Organisation".