

Tamil Nadu Value Added Tax (Second Amendment) Act, 2009

18 of 2009

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Tamil Nadu Value Added Tax (Second Amendment) Act, 2009

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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 Sixtieth Year of the Republic of India as follows:-

- 1. Received the Assent of the Governor of Tamil Nadu on August 5, 2009 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.205, pages 69-72, dated August 6, 2009.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Value Added Tax

(Second Amendment) Act, 2009.

(2) It shall be deemed to have come into force on the 30th day of July 2008.

2. Amendment Of Section 2 :-

In Section 2 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) (hereinafter referred to as the principal Act),-

(1) for Clause (1), the following Clauses shall be substituted, namely:--

"(1) "Additional Commissioner" means any person appointed to be an Additional Commissioner of Commercial Taxes under Section 48; (1-A) "Administrative Deputy Commissioner" means any person appointed to be an Administrative Deputy Commissioner of Commercial Taxes under Section 48;"

(2) for Clause (2), the following Clause shall be substituted, namely:--

"(2) "Appellate Deputy Commissioner" means any person appointed to be an Appellate Deputy Commissioner of Commercial Taxes under Section 48;"

(3) for Clause (3), the following Clause shall be substituted, namely:--

"(3) "Appellate Joint Commissioner" means any person appointed to be an Appellate Joint Commissioner of Commercial Taxes under Section 48;"

(4) after Clause (5), the following Clause shall be inserted, namely:--

"(5-A) "Assistant Commissioner" means any person appointed to be an Assistant Commissioner of Commercial Taxes under Section 48;"

(5) Clause (7) shall be omitted;

(6) Clause (8) shall be omitted;

(7) for Clause (13), the following Clause shall be substituted, namely:--

"(13) "Commercial Tax Officer" means any person appointed by the Commissioner by name or by virtue of his office, to exercise the powers of a Commercial Tax Officer;"

(8) Clause (17) shall be omitted;

(9) after Clause (18), the following Clause shall be inserted, namely:--

"(18-A) "Deputy Commissioner (Assessment)" means any person

appointed to be a Deputy Commissioner of Commercial Taxes (Assessment) under Section 48;"

(10) after Clause (25), the following Clause shall be inserted, namely:--

"(25-A) "Joint Commissioner (Enforcement)" means any person appointed to be a Joint Commissioner of Commercial Taxes (Enforcement) under Section 48;"

(11) for Clause (39), the following Clause shall be substituted, namely:--

"(39) "Territorial Deputy Commissioner" means any person appointed to be a Territorial Deputy Commissioner of Commercial Taxes under Section 48;"

3. Amendment Of Section 32 :-

In sub-section (2) of Section 32 of the principal Act, for the expression "Territorial Assistant Commissioner", the expression "Territorial Deputy Commissioner " shall be substituted.

4. Amendment Of Section 48 :-

In Section 48 of the principal Act,--

(i) for the marginal heading, the following marginal heading shall be substituted, namely:--

"Appointment of Commissioner of Commercial Taxes, Additional Commissioners of Commercial Taxes, Appellate Joint Commissioners of Commercial Taxes, Joint Commissioners of Commercial Taxes, Appellate Deputy Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes and Assistant Commissioners of Commercial Taxes.";

(ii) for Section 48, the following Section shall be substituted, namely:--

"The Government may appoint a Commissioner of Commercial Taxes and as many Additional Commissioners of Commercial Taxes, Appellate Joint Commissioners of Commercial Taxes, Joint Commissioners of Commercial Taxes, Joint Commissioners of Commercial Taxes (Enforcement), Appellate Deputy Commissioners of Commercial Taxes, Territorial Deputy Commissioners of Commercial Taxes, Administrative Deputy Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes (Assessment), Deputy Commissioners of Commercial Taxes (Enforcement) and Assistant Commissioners of Commercial Taxes, as they think fit, for the purpose of performing the functions

respectively conferred on them by or under this Act. The Commissioner of Commercial Taxes shall perform the functions conferred on him throughout the State, and the other officers shall perform their functions within such local limits as the Government or any authority or officer empowered in this behalf, may assign to them."

5. Amendment Of Section 49 :-

In Section 49 of the principal Act,--

- (i) in the marginal heading, for the expression "Assistant Commissioner", the expression "Deputy Commissioner" shall be substituted;
- (ii) for the expression "Territorial Assistant Commissioner or an Assistant Commissioner (Assessment)", the expression "Territorial Deputy Commissioner or the Deputy Commissioner (Assessment)" shall be substituted;
- (iii) for the expression "Territorial Assistant Commissioner and the Assistant Commissioner (Assessment)", wherever it occurs, the expression "Territorial Deputy Commissioner and the Deputy Commissioner (Assessment) " shall be substituted;
- (iv) for the expression "Deputy Commissioner" in two places where it occurs, the expression "Joint Commissioner " shall be substituted.

6. Amendment Of Section 51 :-

In Section 51 of the principal Act,--

- (i) including the marginal heading, for the expression "Appellate Assistant Commissioner", wherever it occurs, the expression "Appellate Deputy Commissioner" shall be substituted;
- (ii) in sub-section (1), for the expression "Assistant Commissioner (Assessment) " the expression "Deputy Commissioner (Assessment) " shall be substituted.

7. Amendment Of Section 52 :-

In Section 52 of the principal Act,--

- (i) including the marginal heading, for the expression, "Appellate Deputy Commissioner", wherever it occurs, the expression "Appellate Joint Commissioner " shall be substituted;
- (ii) for the expression "Assistant Commissioner (Assessment)" in three places where it occurs, the expression "Deputy Commissioner (Assessment) " shall be substituted.

8. Amendment Of Section 53 :-

In Section 53 of the principal Act,--

- (i) including the marginal heading, for the expression "Deputy Commissioner", wherever it occurs, the expression "Joint Commissioner " shall be substituted;
- (ii) in sub-section (2), for the expression "the Appellate Assistant Commissioner or the Appellate Deputy Commissioner", the expression "the Appellate Deputy Commissioner or the Appellate Joint Commissioner" shall be substituted.

9. Amendment Of Section 54 :-

In Section 54 of the principal Act, including the marginal heading, for the expression "Deputy Commissioner", wherever it occurs, the expression "Joint Commissioner" shall be substituted;

10. Amendment Of Section 55 :-

In Section 55 of the principal Act,--

- (i) including the marginal heading, for the expression, "Joint Commissioner", wherever it occurs, the expression "Additional Commissioner " shall be substituted;
- (ii) for the expression "Deputy Commissioner", in two places where it occurs, the expression "Joint Commissioner" shall be substituted.

11. Amendment Of Section 56 :-

In Section 56 of the principal Act,--

- (i) in sub-section (1), for the expression, "an Appellate Deputy Commissioner to another Appellate Deputy Commissioner or an Appeal pending before an Appellate Assistant Commissioner to another Appellate Assistant Commissioner", the expression "an Appellate Joint Commissioner to another Appellate Joint Commissioner or an Appeal pending before an Appellate Deputy Commissioner to another Appellate Deputy Commissioner" shall be substituted;
- (ii) in sub-section (2), for the expression "Appellate Deputy Commissioner or an Appellate Assistant Commissioner", the expression "Appellate Joint Commissioner or an Appellate Deputy Commissioner " shall be substituted.

12. Amendment Of Section 57 :-

In Section 57 of the principal Act,--

- (i) including the marginal heading, for the expression "Joint Commissioner", wherever it occurs, the expression "Additional Commissioner " shall be substituted;
- (ii) in sub-section (1), for the expression "Deputy Commissioner", the expression "Joint Commissioner " shall be substituted.

13. Amendment Of Section 58 :-

In Section 58 of the principal Act,--

- (i) for the expression "Appellate Assistant Commissioner", wherever it occurs, the expression "Appellate Deputy Commissioner" shall be substituted;
- (ii) for the expression "Appellate Deputy Commissioner", wherever it occurs, the expression "Appellate Joint Commissioner" shall be substituted;
- (iii) for the expression "Deputy Commissioner", wherever it occurs, the expression "Joint Commissioner " shall be substituted.

14. Amendment Of Section 59 :-

In Section 59 of the principal Act, in sub-section (1), for the expression "Joint Commissioner", the expression "Additional Commissioner " shall be substituted.

15. Amendment Of Section 60 :-

In Section 60 of the principal Act, for the expression "Deputy Commissioner ", in three places where it occurs, the expression "Joint Commissioner " shall be substituted.

16. Amendment Of Section 63 :-

In Section 63 of the principal Act, in sub-section (2), for the expression "Appellate Assistant Commissioner or the Appellate Deputy Commissioner", the expression "Appellate Deputy Commissioner or the Appellate Joint Commissioner " shall be substituted.

17. Amendment Of Section 67 :-

In Section 67 of the principal Act, in sub-section (10), in the Proviso, for the expression "Deputy Commercial Tax Officer", in two places where it occurs, the expression "Commercial Tax Officer"

shall be substituted.

18. Amendment Of Section 73 :-

In Section 73 of the principal Act, for the expression "Deputy Commissioner", the expression "Joint Commissioner" shall be substituted.

19. Amendment Of Section 85 :-

In Section 85 of the principal Act, in sub-section (2), in Clause (g),-

- (i) for the expression "Assistant Commissioner" in three places where it occurs, the expression "Deputy Commissioner" shall be substituted;
- (ii) for the expression "or an Appellate Assistant Commissioner or an Appellate Deputy Commissioner or a Deputy Commissioner or a Joint Commissioner", the expression "or an Appellate Deputy Commissioner or an Appellate Joint Commissioner or a Joint Commissioner or an Additional Commissioner " shall be substituted.

20. Validation :-

Notwithstanding anything contained in the principal Act, any application made, or any proceeding or appeal or revision pending before any authority under the principal Act on or after the commencement of this Act shall be deemed to have been made and pending before the authority under the principal Act as amended by this Act and any order passed by such authority immediately before the date of publication of this Act shall be deemed to have been passed under the provisions of the principal Act, as amended by this Act.