

**Tamil Nadu Value Added Tax (Second Amendment) Act,  
2010**

**22 of 2010**

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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 Sixty-first 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 (Second Amendment) Act, 2010.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

**2. Amendment Of Section 19 :-**

In section 19 of the Tamil Nadu Value Added Tax Act, 2006, after sub-section (19), the following sub-section shall be added, namely:--

"(20) Notwithstanding anything contained in this section, where any registered dealer has sold goods at a price lesser than the price of the goods purchased by him, the amount of the input tax credit over and above the output tax of those goods shall be reversed."