

Tamil Nadu Value Added Tax (Special Provision) Act, 2010

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An Act to bring provision of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 into force with retrospective effect. 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. Received the Assent of the Governor of Tamil Nadu on November 27, 2010 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.363, pages 239, dated November 29, 2010. Statement of Objects and Reasons : Refer T.N. Bill No.39/2010 -- 2010 (2) CTAR page 1.160

1. Short Title :-

This Act may be called the Tamil Nadu Value Added Tax (Special Provision) Act, 2010.

2. Section 2 Of Tamil Nadu Act 22 Of 2010 Deemed To Have Come Into Force On The 1St Day Of January 2007 :-

Notwithstanding anything contained in sub-section (2) of Section 1 of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 (Tamil Nadu Act 22 of 2010) (hereinafter referred to as the 2010 Act) and in the Notification of the State Government in the Commercial Taxes and Registration Department No. II(2)/CTR/527(b)/2010, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 19th day of August 2010, Section 2 of the 2010 Act shall be deemed to have come into force on the 1st day of January 2007.

3. Repeal And Saving :-

(1) The Tamil Nadu Value Added Tax (Special Provision) Ordinance, 20101 (Tamil Nadu Ordinance 7 of 2010) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

1. See 2010 (2) CTAR page 1.141.