

Tamil Nadu Value Added Tax (Third Amendment) Act, 2008**[28 November 2008]**

CONTENTS

1. Short Title And Commencement
2. Amendment Of Second Schedule

Tamil Nadu Value Added Tax (Third Amendment) Act, 2008**[28 November 2008]**

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-ninth year of the Republic of India as follows: Statement of Object The Statement of Objects and Reasons appended to the Tamil Nadu Value Added Tax (Third Amendment) Bill, 2008 (L. A. Bill No. 56 of 2008), runs as follows:- The Indian Tariff Act, 1934 (Central Act 32 of 1934) has been repealed by the Customs Tariff Act, 1975 (Central Act 51 of 1975). Hence, the reference to Central Act 32 of 1934, in column (2) against item 3 under column (1) of the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) has been amended by issuing a notification under sub-section (1) of section 86 of the said Tamil Nadu Act 32 of 2006. Under sub-section (2) of the said section 86, a Bill to replace the above said notification, has to be introduced in the Legislative Assembly. 2. The Bill seeks to achieve the above object.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2008.

(2) It shall be deemed to have come into force on the 1st day of July, 2008.

2. Amendment Of Second Schedule :-

In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006, in the entries in column (2) against item 3 in column (1)

thereof, for the expression "the Indian Tariff Act, 1934 (Central Act 32 of 1934)," the expression "the Customs Tariff Act, 1975 (Central Act 51 of 1975)" shall be substituted