



## The Tamil Nadu General Sales Tax Act, 1959

Act 1 of 1959

### Keyword(s):

Business, Casual Trader, Commercial Tax Officer, Dealer, Declared Goods, Place of Business, Registered Dealer, Sale, Total Turnover, Taxable Turnover, Turnover

Amendments appended: 10 of 1963, 15 of 1964, 30 of 1965, 18 of 1966, 5 of 1967, 19 of 1967, 12 of 1968, 3 of 1969, 27 of 1970, 31 of 1972, 39 of 1973, 23 of 1974, 15 of 1975, 33 of 1979, 4 of 1982, 22 of 1982, 23 of 1982, 46 of 1982, 18 of 1985, 19 of 1985, 36 of 1985, 36 of 1986, 40 of 1986, 41 of 1986, 42 of 1986, 43 of 1986, 44 of 1986, 58 of 1986, 76 of 1986, 77 of 1986, 78 of 1986, 79 of 1986, 17 of 1987, 20 of 1987, 31 of 1987, 51 of 1987, 52 of 1987, 17 of 1989, 18 of 1989, 19 of 1989, 4 of 1991, 10 of 1991, 34 of 1991, 35 of 1991, 30 of 1992, 31 of 1992, 24 of 1993, 25 of 1993, 2 of 1994, 3 of 1994, 17 of 1994, 32 of 1994, 33 of 1994, 55 of 1994, 10 of 1995, 18 of 1995, 19 of 1995, 20 of 1995, 36 of 1995, 37 of 1995, 10 of 1996, 37 of 1996, 38 of 1996, 12 of 1997, 13 of 1997, 39 of 1997, 40 of 1997, 60 of 1997, 2 of 1998, 20 of 1998, 21 of 1998, 25 of 1998, 45 of 1998, 14 of 1999, 15 of 1999, 26 of 1999, 27 of 1999, 28 of 1999, 36 of 1999, 42 of 1999, 47 of 1999, 6 of 2000, 7 of 2000, 12 of 2000, 13 of 2000, 14 of 2000, 15 of 2000, 16 of 2000, 32 of 2000, 38 of 2000, 39 of 2000, 40 of 2000, 41 of 2000, 23 of 2001, 24 of 2001, 5 of 2002, 12 of 2002, 13 of 2002, 18 of 2002, 19 of 2002, 20 of 2002, 22 of 2002, 47 of 2002, 48 of 2002, 21 of 2003, 40 of 2003, 4 of 2004, 14 of 2004, 15 of 2004, 16 of 2004, 17 of 2004, 40 of 2004, 11 of 2005, 13 of 2005, 5 of 2006, 25 of 2006, 36 of 2006, 37 of 2006

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

**THE TAMIL NADU GENERAL SALES TAX ACT, 1959.**

**ARRANGEMENT OF SECTIONS**

SECTIONS.

- 1 Short title, extent and commencement.
- 2 Definitions.
- 3 Levy of taxes on sales or purchases of goods.
- 4 Tax in respect of declared goods.
  - 4-A Reimbursement or refund of tax paid in certain cases.
  - 4-B Special provision in respect of certain declared goods.
  - 4-C Refund of tax on sales returns.
  - 4-D Refund of tax on unfructified sale
- 5 Tax on goods purchased by dealers registered under Central Act 74 of 1956.
- 6 Tax under this Act to be in addition to tax under Central Act 74 of 1956 or any other law.
- 7 Payment of tax at compounded rates.
  - 7-A Levy of purchase tax.
- 8 Exemption from tax.
- 9 Stage of levy of taxes in respect of imported and exported goods.
- 10 Burden of proof.
- 11 Assessment of tax
- 12 Procedure to be followed by the assessing authority.
  - 12-A Assessment of sales shown in accounts at low prices.
- 13 Provisional assessment.
  - 13-A Dealer to continue payment for the year of tax as assessed in the preceding year under section 13.
- 14 Fresh assessment in certain cases.
- 15 Assessment of legal representatives.
- 16 Assessment of escaped turnover.

## SECTIONS.

- 16-A Assessment of turnover not declared under section 7.
- 16-B Power to reduce or waive penalty in certain cases.
- 17 Power of Government to notify exemptions and reductions of tax.
- 18 Liability to tax of persons not observing restrictions and conditions notified under section 17.
- 19 Liability of firms.
- 19 A Liability to tax of a partitioned Hindu family, dissolved firm, etc.
- 20 Registration of dealers.
- 21 Procedure for registration.
- 21-A Issue of permit.
- 22 Collection of tax by dealer.
- 23 Levy of penalty in certain cases.
- 24 Payment and recovery of tax.
- 24-A Transfers to defraud revenue void.
- 25 Recovery of penalty.
- 26 Further mode of recovery.
- 27 Recovery of tax where business of dealer is transferred.
- 27 A Rounding off of turnover, tax, etc.
- 28 Appointment of Deputy Commissioners of Commercial Taxes, Appellate Assistant Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes and Commercial Tax Officers.
- 29 Special powers of Assistant Commissioners under Revenue Recovery Act.
- 30 Appellate Tribunal.
- 31 Appeal to the Appellate Assistant Commissioner.
- 31-A Appeal to the Deputy Commissioner.
- 32 Special powers of the Deputy Commissioner.
- 33 Powers of revision of the Deputy Commissioner.
- 34 Special powers of Board of Revenue.

## SECTIONS.

- 34-A Power to transfer appeals.
- 35 Powers of revision by Board of Revenue.
- 36 Appeal to the Appellate Tribunal.
- 37 Appeal to the High Court.
- 38 Revision by High Court.
- 39 Petitions, applications and appeals to High Court to be heard by a Bench of not less than two Judges.
- 39-A Amendment of order of assessment, etc..
- 39-B Production of accounts.
- 40 Maintenance of up-to-date, true and correct accounts and records by dealers.
- 41 Powers to order production of accounts, and powers of entry, inspection, etc.
- 41-A Powers to inspect goods delivered to a carrier or a bailee.
- 42 Establishment of check-post or barrier and inspection of goods while in transit.
- 43 Possession and submission of certain records by owners, etc., of boats.
- 44 Possession and submission of certain records by owners, etc., of goods vehicles.
- 45 Offences and penalties.
- 46 Composition of offences.
- 47 Cognizance of offences.
- 48 Assessment, etc., not to be questioned in prosecution.
- 49 Bar of certain proceedings.
- 50 Limitation for certain suits and prosecutions.
- 51 Bar of suits and proceedings to set aside or modify assessments except as provided in this Act.
- 52 Appearance before any authority in proceedings.
- 52-A Publication of information respecting assesseees.
- 53 Power to make rules.

**SECTIONS.**

54 Power to summon witnesses and production of documents.

54-A Power to get information.

55 Power to rectify any error apparent on the face of record.

56 (Omitted).

57 Prohibition of disclosure of particulars produced before Sales Tax Authorities.

58 Sale or purchase deemed to have taken place inside the State in certain cases.

59 Power to amend Schedules.

60 Certain transactions deemed to be first sales or purchases.

61 Repeal.

THE FIRST SCHEDULE  
THE SECOND SCHEDULE  
THE THIRD SCHEDULE

<sup>1</sup>[TAMIL NADU] ACT NO. 1 OF 1959.<sup>2</sup>

THE <sup>1</sup>[TAMIL NADU] GENERAL SALES TAX  
ACT, 1959.

[Received the assent of the Governor on the 11th March 1959 ; first published in the Fort St. George Gazette on the 18th March 1959 (Phalguna 27, 1880).]

**An Act to consolidate and amend the laws relating to the levy of a general tax on the sale or purchase of goods in the <sup>3</sup>[State of Tamil Nadu].**

WHEREAS it is expedient to consolidate and amend the laws relating to the levy of a general tax on the sale or purchase of goods in the <sup>3</sup>[State of Tamil Nadu] ;

BE it enacted in the Tenth Year of the Republic of India as follows :—

<sup>1</sup>. (1) This Act may be called the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

Short title,  
extent and  
commencement.

(2) It extends to the whole of the <sup>3</sup>[State of Tamil Nadu].

(3) It shall come into force on such date as the Government may, by notification, appoint.

<sup>1</sup> These words were substituted for the word " Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup> For Statement of Objects and Reasons, see Part IV-A of the Fort St. George Gazette Extraordinary, dated the 8th March 1958, page 113 ; for Report of the Select Committee, see *ibid*, dated the 6th February 1959, pages 23-76.

This Act was extended to the added territory by section 3 of the Tamil Nadu (Added Territory) Extension of Laws Act, 1961 (Tamil Nadu Act 9 of 1961), repealing the corresponding law in force in that territory.

<sup>3</sup> This expression was substituted for the expression " State of Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Definitions. 2. In this Act, unless the context otherwise requires,—

(a) “Appellate Assistant Commissioner” means any person appointed to be an Appellate Assistant Commissioner under section 28 ;

(b) “Appellate Tribunal” means the Tribunal appointed under section 30 ;

(c) “assessing authority” means any person authorized by the Government or by any authority empowered by them, to make any assessment under this Act ;

<sup>1</sup>[(cc) “Assistant Commercial Tax Officer” means any person appointed by the Deputy Commissioner by name or by virtue of his office, to exercise the powers of an Assistant Commercial Tax Officer ;]

<sup>2</sup>[(ccc) “Assistant Commissioner” means any person appointed to be an Assistant Commissioner of Commercial Taxes under section 28 ;]

<sup>3</sup>[(d) “business” includes—

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern ; and

(ii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern ;]

<sup>1</sup> This clause was inserted by section 2 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

<sup>2</sup> This clause was inserted by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

<sup>3</sup> This clause was substituted for the following clause (d) by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964) :—

“(d) “business” includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern.”

<sup>1</sup>[(e) "casual trader" means a person who has, whether as principal, agent, or in any other capacity, occasional transactions of a business nature involving the buying, selling, supply or distribution of goods in the State, whether for cash, or for deferred payment or for commission, remuneration or other valuable consideration, and who does not reside or has no fixed place of business within the State ;]

(f) "Commercial Tax Officer" means any person appointed to be a Commercial Tax Officer under section 28 ;

(g) "dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, directly or otherwise, whether for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, and includes—

(i) <sup>2</sup>[a local authority], company, <sup>3</sup>[Hindu undivided family, firm or other association of persons], which carries on such business ;

(ii) a casual trader ;

(iii) a commission agent, a broker or a *del credere* agent, or an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal ;

(iv) every local branch of a firm or company situated outside the State.

---

<sup>1</sup> This clause was substituted for the following clause (e) by section 2 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961 :—

"(e) "casual trader" means a person who has, whether as principal, agent, or in any other capacity, occasional transactions of a business nature involving the buying, selling, supply or distribution of goods in the State, whether for cash, or for deferred payment, or for commission, remuneration, or other valuable consideration;"

<sup>2</sup> These words were substituted for the words "the Central Government, a State Government, local authority" by section 2 (i) (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962).

<sup>3</sup> These words were substituted and were deemed always to have been substituted for the words "or Hindu undivided family" by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1963 (Tamil Nadu Act 12 of 1963).



*Explanation* <sup>1</sup>[(1)].—A society (including a co-operative society), club or firm or an association which, whether or not in the course of business, buys, sells, supplies or distributes goods from or to its members for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act ;]

<sup>1</sup>[*Explanation* (2).—The Central Government or any State Government which, whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act ;]

(h) “declared goods\*” means goods declared by section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), to be of special importance in inter-State trade or commerce ;

<sup>2</sup>[(hh) ‘Deputy Commercial Tax Officer’ means any person appointed by the Deputy Commissioner by name or by virtue of his office, to exercise the powers of a Deputy Commercial Tax Officer ; ]

(i) “Deputy Commissioner” means any person appointed to be a Deputy Commissioner of Commercial Taxes under section 28 ;

(j) “goods” means all kinds of movable property (other than newspapers, actionable claims, stocks and shares and securities) and includes all materials, commodities, and articles (including those to be used in the fitting out, improvement or repair of movable property) ; and all growing crops, grass or things attached to, or forming part of, the land which are agreed to be severed before sale or under the contract of sale ;

<sup>1</sup> The explanation to clause (g) was numbered as explanation (1) of that clause and this explanation was added by section 2 (i) (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962).

<sup>2</sup> This clause was inserted by section 2 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

\* This Act shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the restrictions and conditions laid down in section 15 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(k) "Government" means the State Government ;

(l) "place of business" includes a warehouse, godown, or other place where a dealer stores his goods or a place where a dealer keeps his books of account ;

(m) "registered dealer" means a dealer registered under this Act ;

(n) "sale" with all its grammatical variations and cognate expressions means every transfer of the property in goods by one person to another in the course of business for cash or for deferred payment or other valuable consideration, <sup>1</sup>[ \* \* \* ] but does not include a mortgage, hypothecation, charge or pledge ;

*Explanation (1).*—The transfer of property involved in the supply or distribution of goods by a society (including a co-operative society), club, firm, or any association to its members, for cash, or for deferred payment, or other valuable consideration, whether or not in the course of business shall be deemed to be a sale for the purposes of this Act.

<sup>2</sup>[*Explanation (1-A).*—Every transfer of property in goods by the Central Government or any State Government for cash or for deferred payment or other valuable consideration, whether or not in the course of business, shall be deemed to be a sale for the purposes of this Act.]

*Explanation (2).*— A transfer of goods on the hire-purchase or other instalment system of payment shall, notwithstanding the fact that the seller retains the title in the goods as security for payment of the price, be deemed to be a sale.

---

<sup>1</sup> The words "and includes a transfer of property in goods involved in the execution of a works contract" were omitted by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960).

<sup>2</sup> This Explanation was inserted by section 2 (ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962).

*Explanation (3).*—(a) The sale or purchase of goods shall be deemed, for the purposes of this Act, to have taken place in the State, wherever the contract of sale or purchase might have been made, if the goods are within the State—

(i) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation.

(b) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places.

*Explanation (4).*—Notwithstanding anything to the contrary contained in this Act, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place—

(a) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser, or

(b) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid—

(i) to have sold the goods at one rate and to have passed on the sale-proceeds to his principal at another rate, or

(ii) to have purchased the goods at one rate and to have passed them on to his principal at another rate, or

(iii) not to have accounted to his principal for the entire collections or deductions made by him in the sales or purchases effected by him on behalf of his principal;

(o) "State" means the <sup>1</sup>[State of Tamil Nadu];

(p) "taxable turnover" means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed ;

(q) "total turnover" means the aggregate turnover in all goods of a dealer at all places of business in the State, whether or not the whole or any portion of such turnover is liable to tax ;

(r) "turnover" means the aggregate amount for which goods are bought or sold, or supplied or distributed, by a dealer, either directly or through another, on his own account or on account of others whether for cash or for deferred payment or other valuable consideration, provided that the proceeds of the sale by a person of agricultural or horticultural produce, other than tea, grown within the State by himself or on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, shall be excluded from his turnover ;

*Explanation (1).*—"Agricultural or horticultural produce" shall not include such produce as has been subjected to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting or drying ;

<sup>2</sup>[*Explanation (1-A).*—Any amount collected by a dealer by way of tax under this Act shall not be included in the turnover ;]

*Explanation (2).*—Subject to such conditions and restrictions, if any, as may be prescribed in this behalf—

---

<sup>1</sup> This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup> This explanation was inserted by section 2 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

1 [ \* \* \* ]

(ii) the amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of, or before the delivery thereof ;

(iii) any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the turnover; and

(iv) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former;

2 [ (s) \* \* ];

(t) "year" means the financial year.

---

<sup>1</sup> The following clause (i) was omitted by section 2 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960):—

"(i) the amount for which goods are sold shall, in relation to a works contract, be deemed to be the amount payable to the dealer for carrying out such contract, less such portion as may be prescribed of such amount, representing the usual proportion of the cost of labour to the cost of materials used in carrying out such contract";

<sup>2</sup> The following clause was omitted by section 2 (c), *ibid* :—

"(s) "works contract" means any agreement for carrying out for cash or for deferred payment or other valuable consideration, the fitting out, improvement or repair of any movable property;"

3. (1) Every dealer (other than a casual trader or agent of a non-resident dealer) whose total turnover for a year is not less than <sup>1</sup>[fifty thousand rupees] and every casual trader or an agent of a non-resident dealer, whatever be his turnover for the year, shall pay a tax for each year at the rate of <sup>2</sup>[four per cent] of his taxable turnover : Levy of taxes on sales or purchases of goods.

Provided that—

(i) <sup>3</sup>[\* \* \* \* \*] in the case of rice products (for example, rice flour and rice bran) <sup>4</sup>[\* \* \* \* \*] milk, fresh vegetables (other than those mentioned in the First Schedule), fresh fruits, betel and plantain leaves, flowers, eggs, meat and fish (other than canned meat and fish), the rate shall be one per cent.

<sup>1</sup> These words were substituted by section 2 (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974, for the words "twenty-five thousand rupees" which in turn were substituted for the words "fifteen thousand rupees" by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971. The words "fifteen thousand rupees" were earlier substituted for the words "ten thousand rupees" by section 2(i) (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967).

<sup>2</sup> These words were substituted for the words "three and a half per cent", by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. The words "three and a half per cent", "three per cent" and "two and a half per cent" were earlier substituted for the words "three per cent", "two and a half per cent" and "two per cent" respectively by section 2(a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1971 (Tamil Nadu Act 13 of 1971), which was deemed to have come into force on the 19th June 1971, by section 2(i)(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) and by section 2(a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>3</sup> The words and brackets "in the case of foodgrains, namely, wheat, paddy (rice in husk), rice (husked paddy), cholam, cumbu, ragi, thinai, varagu, samai and kudiraivali and" were omitted by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976.

<sup>4</sup> The expression "wheat products (for example, wheat flour, sooji and wheat bran)" was omitted by section 2(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st September 1973.

<sup>1</sup>[(ii) \* \* \* \* \* ]

(2) Notwithstanding anything contained in sub-section (1) in the case of goods mentioned in the First Schedule, the tax under this Act shall be payable by a dealer, at the rate and only at the point specified therein on the turnover in each year relating to such goods whatever be the quantum of turnover in that year.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of goods mentioned in the First Schedule by such dealer to another for use by the latter as component part of any other goods mentioned in that Schedule, which he intends to <sup>2</sup>[manufacture inside the State for sale], shall be at the rate of only <sup>3</sup>[four per cent] on the turnover relating to such sale :

<sup>1</sup>The original clause (ii) stood as follows:—

“(ii) dealers dealing exclusively in one or more of the goods enumerated in the foregoing clause except foodgrains, rice products, wheat products and milk and whose total turnover for a year is not more than thirty thousand rupees shall not be liable to pay tax under this sub-section.”

In the said clause, the words “wheat products” were omitted by section 2 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st September 1973 and for the words “thirty thousand rupees”, the words “thirty-five thousand rupees” were substituted by section 2(i) (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967). The said clause itself, as so amended, was omitted by section (2) (ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the first April 1974.

<sup>2</sup> These words were substituted for the words “manufacture for sale inside the State” by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960), which was deemed to have come into force on the 1st April 1959.

<sup>3</sup> These words were substituted for the words “three per cent” by section 3(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980).

[The words “three per cent”, “two and a half per cent”, “two per cent” and “one and a half per cent” were earlier substituted for the words “two and a half per cent”, “two per cent”, “one and a half per cent” and “one per cent” respectively by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972), by section 2 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1971 (Tamil Nadu Act 13 of 1971), which was deemed to have come into force on the 19th June 1971, by section 2(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) and by section 2 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner <sup>1</sup>[within the prescribed period] a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority.

<sup>2</sup>[*Explanation.*—For the purposes of this sub-section, ‘component part’ means an article which forms an identifiable constituent of the finished product, which along with others goes to make up the finished product and which is identifiable visually, or by a mechanical process, and not by a chemical process.]

<sup>3</sup>[(4) Notwithstanding anything contained in sub-section (1), (2) or (3), the tax payable by a dealer in respect of any sale of goods—

(i) mentioned in the First Schedule, and

(ii) specified in a scheme published by the Government, by notification,—

by such dealer to another for use by the latter as raw material of any other goods mentioned in that Schedule and specified in the said scheme, which he intends to manufacture inside the State for sale shall be at the rate of four per cent on the turnover relating to such sale:

---

<sup>1</sup> These words were inserted by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

<sup>2</sup> This Explanation was substituted by section 2 of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1970 (Tamil Nadu Act 27 of 1970), which was deemed to have come into force on the 1st April 1959, for the following Explanation, which was added by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1961 (Tamil Nadu Act 44 of 1961):—

“*Explanation.*—For the purposes of this sub-section, ‘component part’ means an article which forms an identifiable constituent of the finished product and which along with others goes to make up the finished products.”

<sup>3</sup> These sub-sections were added by section 3 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980).



Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner within the prescribed period a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority :

Provided further that any dealer who after purchasing the goods in respect of which he had furnished any declaration proves to the satisfaction of the assessing authority that he was unable to make use of the goods so purchased for the purpose specified in the declaration, shall pay the difference of tax payable on the turnover relating to the sale of such goods at the rate prescribed in the First Schedule and four per cent:

Provided also that the dealer purchasing the goods maintains a separate stock account for each of the goods purchased by him under the scheme mentioned in this sub-section showing such particulars as may be prescribed.

(5) The scheme referred to in sub-section (4) may provide for—

(i) the goods or class of goods which can be used as raw materials of other goods in respect of which the scheme shall apply;

(ii) the goods or class of goods in the manufacture of which such raw materials shall be used;

(iii) the dealer or class of dealers selling such raw materials;

(iv) the dealer or class of dealers using such raw materials; and

(v) the conditions and restrictions subject to which the concessional rate of tax shall apply.

(6) The Government may, by notification, rescind, revoke, amend or modify any scheme referred to in sub-section (4). ]

4. Notwithstanding anything contained in section 3, the tax under this Act, shall be payable by a dealer on the sale or purchase inside the State of declared goods at the rate and only at the point specified against each in the Second Schedule on the turnover in such goods in each year, whatever be the quantum of turnover in that year.

Tax in respect of declared goods.

[ \* \* \* \* ]

<sup>2</sup>[4-A. (1) Where a tax has been levied and collected under <sup>4</sup>[section 4 or 7-A ] in respect of the sale or purchase of declared goods and such goods are sold in the course of inter-State trade or commerce <sup>5</sup>[and tax has been paid under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied and collected under section 4 or 7-A] <sup>6</sup>[shall be reimbursed to the person making such sale in the course of inter-State trade or commerce] in such manner and subject to such conditions as may be prescribed.

<sup>3</sup>[Reimbursement or refund] of tax paid in certain case .

<sup>1</sup> The following proviso was omitted by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963):—

“Provided that where a tax has been levied under this section in respect of the sale or purchase of declared goods and such goods are sold in the course of inter-State trade or commerce the tax so levied shall be refunded to such person in such manner and subject to such conditions as may be prescribed.”

<sup>2</sup> This section was inserted by section 3, *ibid.*

<sup>3</sup> These words were substituted for the word “Refund” by section 3 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st April 1973.

<sup>4</sup> This expression was substituted for the expression “section 4” by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1970), which was deemed to have come into force on the 27th November 1969.

<sup>5</sup> This expression was substituted and was deemed always to have been substituted for the words “the tax so levied and collected” by section 3 (ii) (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973).

<sup>6</sup> These words were substituted for the words “shall be refunded to such person” by section 3 (ii) (b), *ibid.*

(2) Where a tax at the point of last purchase in the State has been levied and collected under this Act in respect of goods liable to tax at such point and where the said purchase ceases to be the last purchase in the State by reason of a subsequent purchase of such goods by another dealer in the State, the tax so levied and collected shall be refunded to the dealer concerned in such manner and subject to such conditions as may be prescribed.]

Special pro-  
vision in  
respect of  
certain dec-  
lared goods.

<sup>1</sup>[4-B. (1) Where a tax has been levied under this Act in respect of the sale or purchase of any paddy referred to in sub-item (i) of item 1 of the Second Schedule, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy.

(2) Each of the pulses referred to in item 6-A of the Second Schedule, whether whole or separated, and whether with or without husk, shall be treated as a single commodity for the purposes of levy of tax under this Act.]

Refund of  
tax on sales  
returns.

<sup>2</sup>[4-C. Where a dealer has refunded the price of the goods returned by customers together with the tax collected from such customers in respect of the sale of such goods and where the amount representing the price refunded by the dealer is included in his turnover, the dealer shall be entitled to claim refund of the tax paid by the dealer in respect of such sale, subject to the following conditions, namely :—

(a) that the sale or purchase was included in the return and the tax paid;

(b) that the goods were received back or returned within a period of six months of the date of sale or purchase, as the case may be;

(c) that the price of the goods and the tax, if any, charged thereon were refunded in full to the buyer or seller, as the case may be; and

(d) that the claim for refund of tax is filed within a period of thirty days of the receipt or despatch of the goods or before the completion of final assessment, whichever is later, to such authority, in such manner and subject to such conditions as may be prescribed.

<sup>1</sup> This section was inserted by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976.

<sup>2</sup> These sections were inserted by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

**4-D.** Where the goods despatched by a dealer are returned for the reason that they were not taken delivery of by the person for whom they were intended, the dealer shall be entitled to claim refund of the tax paid by him on such unfructified sale:

Refund of tax on unfructified sale.

Provided that the claim is preferred within a period of thirty days of the receipt of the goods returned, to such authority, in such manner and subject to such conditions as may be prescribed.

**5.** Notwithstanding anything contained in sub-section (1) of section 3, every dealer registered under sub-section (3) of section 7 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall, whatever be the quantum of his turnover, pay tax for each year in respect of the sale of goods with reference to the purchase of which he has furnished a declaration under sub-section (4) of section 8 of the aforesaid Central Act, at the rates specified hereunder—

Tax on goods purchased by dealers registered under Central Act 74 of 1956.

(a) one per cent of his taxable turnover, in the case of goods mentioned in clause (i) of the proviso to sub-section (1) of section 3;

(b) <sup>1</sup>[four per cent] of his taxable turnover in the case of other goods liable to tax under sub-section (1) of section 3.

**6.** The provisions of this Act relating to taxation of successive sales or purchases inside the State, only at a single point or at one or more points shall apply only to sales or purchases inside the State (other than sales or purchases in the course of inter-State trade or commerce) and the tax under this Act shall be levied in addition to any tax levied under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or any other law for the time being in force.

Tax under this Act to be in addition to tax under Central Act 74 of 1956 or any other law.

<sup>1</sup> These words were substituted for the words "three and a half per cent" by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. [The words "three and a half per cent", "three per cent" and "two and a half per cent" were earlier substituted for the words "three per cent", "two and a half per cent" and "two per cent" respectively by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1971 (Tamil Nadu Act 13 of 1971), which was deemed to have come into force on the 19th June 1971, by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) and by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965)].

Payment of tax at compound-ed rates. 7. <sup>1</sup>[(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer <sup>2</sup>[(other than a casual trader or an agent of a non-resident dealer)] whose total turnover is not less than <sup>3</sup>[fifty thousand rupees] but not more than one lakh of rupees, may at his option instead of paying the tax in accordance with the provisions of that sub-section, pay tax at the following rates, namely :—

<sup>1</sup> Sub-section (1) of section 7 as originally passed by the Legislature stood as follows :—

“(1) Notwithstanding anything contained in sub-section, (1) of section 3, every dealer whose total turnover is not less than ten thousand rupees but not more than twenty-five thousand rupees, may at his option instead of paying the tax in accordance with the provisions of that sub-section pay tax at the following rates, namely :—

*Rate of tax.*

- |   |  |
|---|--|
| (i) Where the total turnover is not less than ten thousand rupees, but is less than fifteen thousand rupees.              | One hundred and twenty rupees per annum. |
| (ii) Where the total turnover is not less than fifteen thousand rupees, but is less than twenty thousand rupees.          | One hundred and eighty rupees per annum. |
| (iii) Where the total turnover is not less than twenty thousand rupees, but is not more than twenty-five thousand rupees. | Two hundred and forty rupees per annum.” |

For the said sub-section (1), the following sub-section was substituted by section 3 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961 :—

“(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than ten thousand rupees but not more than fifty-thousand rupees, may at his option instead of paying the tax in accordance with the provisions of that sub-section pay tax at the following rates, namely :—

*Rate of tax.*

- |  |  |
|--|--|
| (i) Where the total turnover is not less than ten thousand rupees, but is less than fifteen thousand rupees.         | One hundred and twenty rupees per annum. |
| (ii) Where the total turnover is not less than fifteen thousand rupees, but is less than twenty thousand rupees.     | One hundred and eighty rupees per annum. |
| (iii) Where the total turnover is not less than twenty thousand rupees but is less than twenty-five thousand rupees. | Two hundred and forty rupees per annum.  |

(contd.)

*Rate of tax.*

- |  |   |
|--|---|
| (iv) Where the total turnover is not less than twenty-five thousand rupees, but is less than thirty thousand rupees.     | Three hundred rupees per annum.           |
| (v) Where the total turnover is not less than thirty thousand rupees, but is less than thirty-five thousand rupees.      | Three hundred and sixty rupees per annum. |
| (vi) Where the total turnover is not less than thirty-five thousand rupees, but is less than forty thousand rupees.      | Four hundred and twenty rupees per annum. |
| (vii) Where the total turnover is not less than forty thousand rupees, but is less than forty-five thousand rupees.      | Four hundred and eighty rupees per annum. |
| (viii) Where the total turnover is not less than forty-five thousand rupees, but is not more than fifty thousand rupees. | Five hundred and forty rupees per annum." |

For the said sub-section as so substituted, the following sub-section was again substituted by section 4 (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) :—

“(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than fifteen thousand rupees but not more than seventy-five thousand rupees, may at his option instead of paying the tax in accordance with the provisions of that sub-section, pay tax at the following rates, namely :—

*Rate of tax.*

- |   |   |
|---|---|
| (i) Where the total turnover is not less than fifteen thousand rupees, but is less than twenty thousand rupees.       | One hundred and eighty rupees per annum.  |
| (ii) Where the total turnover is not less than twenty thousand rupees, but is less than twenty-five thousand rupees.  | Two hundred and sixty rupees per annum.   |
| (iii) Where the total turnover is not less than twenty-five thousand rupees, but is less than thirty thousand rupees. | Three hundred and fifty rupees per annum. |

(contd.)

	<i>Rate of tax</i>
(iv) Where the total turnover is not less than thirty thousand rupees, but is less than thirty-five thousand rupees.	Four hundred and fifty rupees per annum.
(v) Where the total turnover is not less than thirty-five thousand rupees, but is less than forty thousand rupees.	Five hundred and twenty-five rupees per annum.
(vi) Where the total turnover is not less than forty thousand rupees, but is less than forty-five thousand rupees.	Six hundred rupees per annum.
(vii) Where the total turnover is not less than forty-five thousand rupees, but is less than fifty thousand rupees.	Six hundred and seventy-five rupees per annum.
(viii) Where the total turnover is not less than fifty thousand rupees, but is less than fifty-five thousand rupees.	Seven hundred and fifty rupees per annum.
(ix) Where the total turnover is not less than fifty-five thousand rupees, but is less than sixty thousand rupees.	Eight hundred and eighty rupees per annum.
(x) Where the total turnover is not less than sixty thousand rupees, but is less than sixty-five thousand rupees.	Nine hundred and sixty rupees per annum.
(xi) Where the total turnover is not less than sixty-five thousand rupees, but is less than seventy thousand rupees.	One thousand one hundred and five rupees per annum.
(xii) Where the total turnover is not less than seventy thousand rupees, but is not more than seventy-five thousand rupees.	One thousand one hundred and ninety rupees per annum".

For the said sub-section as so substituted, the present sub-section (1) was substituted by section 3 (i) of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971.

\* These brackets and words were inserted by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

\* These words were substituted for the words "twenty-five thousand rupees" by section 3 (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974.

*Rate of tax*

- 1[(i) Where the total turnover is not less than fifty thousand rupees, but is less than sixty thousand rupees. Eight hundred and forty rupees per annum.
- (ii) Where the total turnover is not less than sixty thousand rupees, but is less than seventy thousand rupees. One thousand and eighty rupees per annum.

<sup>1</sup> These items were substituted for the following items by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1979 (Tamil Nadu Act 33 of 1979), which was deemed to have come into force on the 1st April 1979 :—

*Rate of tax.*

- “(i) Where the total turnover is not less than fifty thousand rupees, but is less than fifty-five thousand rupees. Eight hundred and forty rupees per annum.
- (ii) Where the total turnover is not less than fifty-five thousand rupees, but is less than sixty thousand rupees. One thousand and eighty rupees per annum.
- (iii) Where the total turnover is not less than sixty thousand rupees, but is less than sixty-five thousand rupees. One thousand three hundred and twenty rupees per annum.
- (iv) Where the total turnover is not less than sixty-five thousand rupees, but is less than seventy thousand rupees. One thousand five hundred and sixty rupees per annum.
- (v) Where the total turnover is not less than seventy thousand rupees, but is less than seventy-five thousand rupees. One thousand and eight hundred rupees per annum.
- (vi) Where the total turnover is not less than seventy-five thousand rupees, but is less than eighty thousand rupees. Two thousand and forty rupees per annum.
- (vii) Where the total turnover is not less than eighty thousand rupees, but is less than eighty-five thousand rupees. Two thousand two hundred and eighty rupees per annum.
- (viii) Where the total turnover is not less than eighty-five thousand rupees, but is less than ninety thousand rupees. Two thousand five hundred and twenty rupees per annum.
- (ix) Where the total turnover is not less than ninety thousand rupees, but is less than ninety-five thousand rupees. Two thousand seven hundred and sixty rupees per annum.
- (x) Where the total turnover is not less than ninety-five thousand rupees, but is not more than one lakh of rupees. Three thousand rupees per annum.”

(contd.)



*Rate of tax.*

- |   |   |
|---|---|
| (iii) Where the total turnover is not less than seventy thousand rupees, but is less than eighty thousand rupees. | One thousand three hundred and twenty rupees per annum. |
| (iv) Where the total turnover is not less than eighty thousand rupees, but is less than ninety thousand rupees.   | One thousand five hundred and sixty rupees per annum.   |

(The said items as so substituted were earlier substituted for the following items by section 3(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974:—

*Rate of tax.*

- |  |   |
|--|---|
| (i) Where the total turnover is not less than twenty-five thousand rupees, but is less than thirty thousand rupees.  | Four hundred and eight rupees per annum.                |
| (ii) Where the total turnover is not less than thirty thousand rupees, but is less than thirty-five thousand rupees. | Five hundred and twenty-eight rupees per annum.         |
| (iii) Where the total turnover is not less than thirty-five thousand rupees, but is less than forty thousand rupees. | Six hundred and twelve rupees per annum.                |
| (iv) Where the total turnover is not less than forty thousand rupees, but is less than forty-five thousand rupees.   | Seven hundred and eight rupees per annum.               |
| (v) Where the total turnover is not less than forty-five thousand rupees, but is less than fifty thousand rupees.    | Seven hundred and ninety-two rupees per annum.          |
| (vi) Where the total turnover is not less than fifty thousand rupees, but is less than fifty-five thousand rupees.   | Eight hundred and seventy-six rupees per annum.         |
| (vii) Where the total turnover is not less than fifty-five thousand rupees, but is less than sixty thousand rupees.  | One thousand and eighty rupees per annum.               |
| (viii) Where the total turnover is not less than sixty thousand rupees, but is less than sixty-five thousand rupees. | One thousand three hundred and twenty rupees per annum. |

*(contd.)*

*Rate of tax.*

- (v) Where the total turnover is not less than ninety thousand rupees, but is not more than one lakh of rupees. One thousand and eight hundred rupees per annum].

(2) Any dealer <sup>1</sup>[(other than a casual trader or an agent of a non-resident dealer)] who estimates his total

*Rate of Tax.*

- (ix) Where the total turnover is not less than sixty-five thousand rupees, but is less than seventy thousand rupees. One thousand five hundred and sixty rupees per annum.
- (x) Where the total turnover is not less than seventy thousand rupees, but is less than seventy five thousand rupees. One thousand and eight hundred rupees per annum.
- (xi) Where the total turnover is not less than seventy-five thousand rupees, but is less than eighty thousand rupees. Two thousand and forty rupees per annum.
- (xii) Where the total turnover is not less than eighty thousand rupees, but is less than eighty-five thousand rupees. Two thousand two hundred and eighty rupees per annum.
- (xiii) Where the total turnover is not less than eighty-five thousand rupees, but is less than ninety thousand rupees. Two thousand five hundred and twenty rupees per annum.
- (xiv) Where the total turnover is not less than ninety thousand rupees, but is less than ninety-five thousand rupees. Two thousand seven hundred and sixty rupees per annum.
- (xv) Where the total turnover is not less than ninety-five thousand rupees, but is less than one lakh of rupees. Three thousand rupees per annum."

Again, in the said items as so substituted, in item (xv), for the words "is less than one lakh of rupees" the words "is not more than one lakh of rupees" were substituted by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 28th June 1971).

<sup>1</sup> These brackets and words were inserted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

turnover for a year to be not more than <sup>1</sup>[one lakh of rupees] may apply to the assessing authority to be permitted to pay the tax under this section and on being so permitted he shall pay the tax due in advance during the year in monthly or prescribed instalments and for that purpose shall submit such returns in such manner as may be prescribed.

<sup>2</sup>[Provided that any dealer paying tax under sub-section (1) of section 3 and desirous of paying tax for any year under this section may, at any time before final assessment for that year, exercise his option to be assessed under this section and for that purpose shall submit such returns in such manner as may be prescribed :

Provided further that any dealer paying tax under this section and desirous of paying tax under sub-section (1) of section 3 may, at any time before final assessment for that year, exercise his option to pay tax in accordance with that sub-section and for that purpose shall submit such returns in such manner as may be prescribed.]

<sup>3</sup>[(2-A) The permission granted by the assessing authority under sub-section (2) shall continue in force so long as the dealer is eligible to be assessed under this section and has not withdrawn his option to be so assessed].

(3) The tax paid under sub-section (2) shall be subject to such adjustment as may be prescribed on the completion of final assessment in the manner prescribed.

<sup>1</sup> These words were substituted for the words "seventy-five thousand rupees" by section 3(ii) of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971. [The words "seventy-five thousand rupees" and "fifty thousand rupees" were earlier substituted for the words "fifty thousand rupees" and "twenty-five thousand rupees" respectively by section 4(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) and by section 3(ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961].

<sup>2</sup> These provisos were inserted by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980).

<sup>3</sup> This sub-section was inserted by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972), which was deemed to have come into force on the 31st July 1963.

<sup>1</sup> [7-A. (1) Every dealer who in the course of his business purchases from a registered dealer or from any other person, any goods (the sale or purchase of which is liable to tax under this Act) in circumstances in which no tax is payable under section 3, 4 or 5, as the case may be, and either,—

(a) ~~disposes such goods~~ in the manufacture of other goods for sale or otherwise; or

(b) disposes of such goods in any manner other than by way of sale in the State ; or

(c) despatches them to a place outside the State except as a direct result of sale or purchase in the course of inter-State trade or commerce,

shall pay tax on the turnover relating to the purchase aforesaid at the rate mentioned in section 3, 4 or 5, as the case may be, whatever be the quantum of such turnover in a year :

Provided that a dealer (other than a casual trader or agent of a non-resident dealer) purchasing goods (the sale of which is liable to tax under sub-section (1) of section 3) shall not be liable to pay tax under this sub-section, if his total turnover for a year is less than <sup>2</sup>[fifty thousand rupees].

---

<sup>1</sup> This section was inserted by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1970), which was deemed to have come into force on the 27th November 1969.

<sup>2</sup> These words were substituted by section 4 (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974 for the words "twenty-five thousand rupees" which in turn were substituted for the words "fifteen thousand rupees" by section 4(i) of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971.

(2) Notwithstanding anything contained in sub-section (1), the provisions of section 7 shall apply to a dealer referred to in sub-section (1) who purchases goods (the sale of which is liable to tax under sub-section (1) of section 3) and whose total turnover for a year is not less than <sup>1</sup>[twenty thousand rupees] but not more than one lakh of rupees; and such a dealer may, at his option, instead of paying the tax in accordance with the provisions of sub-section (1), pay tax at the rates mentioned in sub-section (1) of section 7.

(3) Every dealer liable to pay purchase tax under sub-section (1), shall, for the purposes of this Act, be deemed to be a registered dealer.]

**Exemption from tax.** 8. Subject to such restrictions and conditions as may be prescribed, a dealer who deals in the goods specified in the Third Schedule shall not be liable to pay any tax under this Act in respect of such goods.

**Stage of levy of taxes in respect of imported and exported goods.** 9. Where in the case of any goods tax is leviable at one point in a series of sales or purchases, such series shall—

(a) in the case of goods imported into the State either from outside the territory of India or from any other State in India, be deemed to commence at the stage of the sale or purchase effected immediately after the import of such goods ;

(b) in the case of goods exported out of the State to any place outside the territory of India or to any other State in India, be deemed to conclude at the stage of sale or purchase effected immediately before the export of such goods.

<sup>1</sup> These words were substituted for the words " fifteen thousand rupees but not more than seventy-five thousand rupees " by section 4 (ii) of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971.

<sup>2</sup> These words were substituted for the words " twenty-five thousand rupees " by section 4 (ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974.

<sup>1</sup>[Provided that in the case of goods exported out of the State to any place outside the territory of India, where the sale or purchase effected immediately before the export of such goods is under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), a sale or purchase in the course of export, the series of sales or purchases of such goods shall be deemed to conclude at the stage of the sale or purchase immediately preceding such sale or purchase in the course of export.]

10. The burden of proving that any dealer or any of his transactions is not liable to tax under this Act shall lie on such dealer. Burden of proof.

11. The tax under this Act shall be assessed, levied and collected in such manner as may be prescribed. Assessment of tax.

12. (1) The assessment of a dealer shall be on the basis of the prescribed return relating to his turnover submitted in the prescribed manner within the prescribed period. Procedure to be followed by the assessing authority.

(2) If no return is submitted by the dealer under sub-section (1) within the prescribed period, or if the return submitted by him appears to the assessing authority to be incomplete or incorrect the assessing authority shall, after making such enquiry as it may consider necessary, assess the dealer to the best of its judgment :

Provided that before taking action under this sub-section the dealer shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

---

<sup>1</sup> This proviso was inserted by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 1st April 1976.

<sup>1</sup>[(3) In addition to the tax assessed under sub-section (2), the assessing authority may, in the same order of assessment passed under sub-section (2), or by a separate order, direct the dealer to pay by way of penalty,—

(a) a sum which shall not be less than fifty per cent but which shall not be more than one hundred and fifty per cent of the amount of tax due on the turnover that was not wilfully disclosed by the dealer in his return, or

(b) a sum which shall not be less than fifty per cent but which shall not be more than one hundred and fifty per cent of the tax assessed in the case of wilful failure to submit a return.

---

<sup>1</sup> These sub-sections were substituted for the following sub-section (3) by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979) :—

“(3) In addition to the tax assessed under sub-section (2), the assessing authority may, in the same order of assessment passed under sub-section (2), or by a separate order, direct the dealer to pay a penalty not exceeding one and a half times the amount of tax due on the turnover that was not wilfully disclosed by the dealer in his return or in the case of wilful failure to submit a return, a penalty not exceeding one and a half times the tax assessed, as the case may be :

Provided that no penalty under this sub-section shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition:

Provided further that no such penalty shall be imposed after a period of five years from the expiry of the year to which the assessment under sub-section (2) relates.”

[The said sub-section (3) was earlier substituted for the following original sub-section by section 5 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(3) When making any assessment under sub-section (2), the assessing authority may also direct the dealer to pay, in addition to the tax assessed, a penalty not exceeding one and a half times the amount of tax due on the turnover that was not disclosed by the dealer in his return or, in the case of failure to submit a return, one and half times the tax assessed, as the case may be.”]

(4) Notwithstanding anything contained in sub-sections (1), (2) and (3), the assessing authority may, if it is satisfied that the accounts maintained by a dealer are correct, assess such dealer on the basis of such accounts, if such dealer has—

(i) failed to submit the prescribed return ; or

(ii) failed to submit the prescribed return within such period as may be prescribed ; or

(iii) if the return submitted is found to be incorrect or incomplete.

(5) The assessing authority may, in the order of assessment or by a separate order, direct that the dealer shall, in addition to the tax assessed under sub-section (4), pay by way of penalty, a sum—

(i) which, in the case referred to in clause (i) of sub-section (4), shall not be less than fifty per cent but which shall not be more than one hundred and fifty per cent of the amount of tax payable ;

(ii) which, in the case referred to in clause (ii) of sub-section (4), shall be equal to two per cent of the tax payable for every month or part thereof during which the default in the submission of the return continued, subject to a maximum of fifty per cent of the tax ; and

(iii) which, in the case referred to in clause (iii) of sub-section (4), shall not be less than fifty per cent but which shall not be more than one hundred and fifty per cent of the difference in tax payable on the turnover disclosed in the return and that determined by the assessing authority:

Provided that no penalty under sub-sections (3) and (5) shall be imposed after a period of five years from the expiry of the year to which the assessment relates and unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.]



Assessment of sales shown in accounts at low prices. <sup>1</sup>[12-A. (1) If the assessing authority is satisfied that a dealer has, with a view to evade the payment of tax, shown in his accounts, sales or purchases of any goods at prices which are abnormally low compared to the prevailing market price of such goods, it may, at any time within a period of five years from the expiry of the year to which the tax relates, assess or reassess the dealer to the best of its judgment on the turnover of such sales or purchases after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such assessment.

(2) The provisions of sub-sections (2) to (5) of section 16, shall, as far as may be, apply to assessment or reassessment under sub-section (1) as they apply to the reassessment of escaped turnover under sub-section (1) of section 16.]

Provisional assessment. 13. (1) The tax for each year payable under any of the provisions of this Act may be assessed, levied and collected in advance during the year in monthly or other prescribed instalments, and for that purpose a dealer may be required to furnish within the prescribed period <sup>2</sup>[such returns] as may be prescribed. The assessing authority may determine the amount of tax payable in respect of any period and on such assessment the dealer shall pay the sum demanded within such time as may be fixed by such authority.

---

<sup>1</sup> This section was inserted by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>2</sup> These words were substituted for the words "either an advance estimate of his turnover for the year, or such periodical returns of the actual turnover" by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963).

<sup>1</sup>[(2) If no return is submitted by the dealer under sub-section (1) within the prescribed period, or if the return submitted by him appears to the assessing authority to be incomplete or incorrect, the assessing authority may, after making such enquiry as it may consider necessary, assess the dealer to the best of its judgment:

Provided that, before taking action under this sub-section on the ground that the return submitted by the dealer is incomplete or incorrect, the dealer shall be given a reasonable opportunity of proving the correctness or completeness of the return submitted by [him.]

(3) If the assessing authority has reason to believe that the provisional assessment made by it for any period was based on too low a turnover or was made at too low a rate or was based on too high a turnover or was made at too high a rate it may enhance or reduce, as the case may be, such provisional assessment:

Provided that before making an enhancement of the provisional assessment as aforesaid, the assessing authority shall, except where such enhancement is based on the turnover finally determined for the preceding year, give a reasonable opportunity to the dealer to show cause against such enhancement and make such enquiry as it may consider necessary.

(4) The assessment, levy and collection of tax under this section shall be subject to such adjustment as may be prescribed on the completion of final assessment in the manner prescribed.

---

<sup>1</sup> This sub-section and proviso were substituted for the following sub-section (2) and the proviso thereto by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961 :—

“(2) If no return is submitted by the dealer under sub-section (1) within the prescribed period, or if the return submitted by him is incomplete or incorrect, the assessing authority may determine, subject to such rules as may be prescribed, the amount of tax payable in respect of any period on the basis of the transactions of the dealer in the preceding year or the corresponding period of the preceding year, as the case may be :

Provided that before taking action under this sub-section on the ground that the return submitted by the dealer is incomplete or incorrect, the dealer shall be given a reasonable opportunity of proving the correctness or completeness of the return submitted by him.”

[ (5) \* \* \* \* \* ]

Dealer to continue payment for the year of tax as assessed in the preceding year under section 13. <sup>2</sup>[ 13-A. (1) A dealer who has been provisionally assessed to tax during the preceding year under section 13 shall, unless he is not liable to pay tax for the year, continue to pay for the year the tax so assessed in the preceding year in the prescribed manner until he is again provisionally assessed to tax for the year under section 13.]

(2) Any tax paid in accordance with the provisions of sub-section (1) shall be adjusted in the prescribed manner against the tax found due on the completion of provisional assessment for the year under section 13.]

Fresh assessment in certain cases.

(1) Any dealer assessed under sub-section (2) of section 12 may, within a period of thirty days from the date of service of the assessment order, apply to the assessing authority for re-assessment, along with the correct and complete return as prescribed. On such application, the assessing authority shall, if it is satisfied that the failure to submit the return in time or the submission of the incorrect or incomplete return was due to reasons beyond the control of the applicant, cancel the assessment made and make a fresh assessment on the basis of the return submitted:

Provided that no application shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of tax admitted by the applicant to be due or any such instalment thereof as might have become payable, as the case may be .

<sup>1</sup> The following sub-section (5), which was added by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964), was omitted by section 5 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979):—

“(5) Where a dealer has refunded the price of articles returned by customers together with the tax collected from such customers in respect of the sale of such articles and where the amount representing the price refunded by the dealer is included in his turnover, the dealer shall be entitled to claim deduction of the tax levied in respect of such sale, within a period of six months from the date of sale by adjustment in the assessment and the final assessment shall be completed accordingly but such dealer shall not be entitled to claim any adjustment or refund of the tax in respect of the sale of such articles after the expiry of the said period of six months.”

[In the said sub-section (5), for the words “within a period of six months from the date of sale”, the words “within such period as may be prescribed” were earlier substituted and for the words “the said period of six months”, the words “the period so prescribed” were substituted by section 6 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).]

<sup>2</sup> This section was inserted by section 5 of the Tamil Nadu General Sales Tax (Amendment Act, 1963 (Tamil Nadu Act 6 of 1963).

(2) If the amount of tax on the basis of the cancelled assessment has already been collected and if the amount of tax arrived at as a result of the fresh assessment is different from it, any amount overpaid by the dealer shall be refunded to him without interest, or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(3) Penalty, if any, imposed and collected under sub-section (3) of section 12, shall be refunded to the dealer without interest on cancellation of the order of original assessment.

15. Where a dealer dies, his executor, administrator, or other legal representative shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer, provided that, in respect of any tax or fee assessed as payable by any such dealer or any tax or fee which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands. Assessment of legal representatives.

16. <sup>1</sup>[(1) (a) Where, for any reason, the whole or any part of the turnover of business of a dealer has escaped assessment to tax, the assessing authority may, subject to the provisions of sub-section (2), at any time within a period of five years from the expiry of the year to which the tax relates, determine to the best of its judgment the turnover which has escaped assessment and assess the tax payable on such turnover after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such assessment. Assessment of escaped turnover.

---

<sup>1</sup> This sub-section was substituted for the following sub-section (1) by section 2(a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1966 (Tamil Nadu Act 18 of 1966), which was deemed to have come into force on the 1st April 1959:—

“(1) Where, for any reason, the whole or any part of the turnover of business of a dealer has escaped assessment to tax or has been assessed at a rate lower than the rate at which it is assessable, the assessing authority, may subject to the provisions of sub-section (2), at any time within a period of five years from the expiry of the year to which the tax relates, assess the tax payable on such turnover after service of notice on the dealer and after making such enquiry as it may consider necessary.”

(b) Where, for any reason, the whole or any part of the turnover of business of a dealer has been assessed at a rate lower than the rate at which it is assessable, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, re-assess the tax due after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such re-assessment.]

(2) In making an assessment <sup>1</sup>[under clause (a) of sub-section (1)], the assessing authority may, if it is satisfied that the escape from assessment is due to wilful non-disclosure of assessable turnover by the dealer, direct the dealer to pay, in addition to the tax assessed <sup>1</sup>[under clause (a) of sub-section (1)], <sup>2</sup>[by way of penalty, a sum which shall not be less than fifty per cent but which shall not be more than one hundred and fifty per cent of the tax so assessed] :

Provided that no penalty under sub-section (2) shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

(3) The powers under sub-section (1) may be exercised by the assessing authority even though the original order of assessment, if any, passed in the matter has been the subject-matter of an appeal or revision.

(4) In computing the period of limitation for <sup>3</sup>[assessment or re-assessment under this section], the time during which the <sup>4</sup>[proceedings for assessment or re-assessment] remained stayed under the orders of a Civil Court or other competent authority shall be excluded.

<sup>1</sup> This expression was substituted for the expression "under sub-section (1)" by section 2 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1966 (Tamil Nadu Act 18 of 1966), which was deemed to have come into force on the 1st April 1959.

<sup>2</sup> These words were substituted for the words "a penalty not exceeding one and a half times the tax so assessed" by section 6 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>3</sup> These words were substituted for the words "assessment of the escaped turnover under this section" by section 2(c) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1966 (Tamil Nadu Act 18 of 1966), which was deemed to have come into force on the 1st April 1959.

<sup>4</sup> These words were substituted for the words "proceedings for assessment" by section 2 (c), *ibid.*

1[(5) In computing the period of limitation for assessment or re-assessment under this section, the time during which any appeal or other proceeding in respect of any other assessment or re-assessment is pending before the High Court or the Supreme Court, involving a question of law having a direct bearing on the assessment or re-assessment in question shall be excluded.]

2 [16-A. (1) Where for any reason, any part of the turnover of business of a dealer who has been permitted to pay the tax under section 7 has escaped assessment from the tax, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, determine to the best of its judgment the turnover which has escaped assessment and reassess the tax payable on the total turnover (including the turnover already assessed under section 7)—

Assessment of turnover not declared under section 7.

(i) in case where such total turnover is not more than one lakh of rupees in accordance with the provisions contained in sub-section (1) of section 7 ; and

(ii) in other cases where the total turnover is more than one lakh of rupees in accordance with the other provisions contained in this Act.

(2) Before making the reassessment under sub-section (1), the assessing authority may make such enquiry as it may consider necessary and give the dealer concerned a reasonable opportunity to show cause against such reassessment.

(3) The amount of tax already paid by the dealer concerned in pursuance of the permission to compound under section 7 shall be adjusted towards the amount of tax due as the result of reassessment under sub-section (1).

<sup>1</sup> This sub-section was added by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1975 (Tamil Nadu Act 41 of 1975).

<sup>2</sup> This section was inserted by section 7 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

(4) The provisions of <sup>1</sup>[sub-sections (2) to (5)] of section 16 shall, as far as may be, apply to reassessment under sub-section (1) as they apply to the reassessment of escaped turnover under sub-section (1) of section 16.]

Power to reduce or waive penalty in certain cases.

<sup>2</sup>[16-B. (1) Notwithstanding anything contained in sub-sections (3) and (5) of section 12 or sub-section (2) of section 16, the \*Board of Revenue may, in its discretion whether on its own motion or otherwise, reduce or waive the amount of penalty imposed or imposable on a dealer, if it is satisfied that such dealer has—

(a) voluntarily and in good faith made full and true disclosure of his turnover prior to the detection by any officer of the Commercial Taxes Department ;

(b) co-operated in any inquiry relating to the assessment of such turnover ; and

(c) either paid or made satisfactory arrangements for the payment of any tax or any other amount payable in consequence of an order passed under this Act in respect of the relevant assessment year.

(2) Every order made under sub-section (1) shall be final and shall not be called into question by any other authority.]

Power of Government to notify exemptions and reductions of tax.

17. (1) The Government may, by notification <sup>3</sup>[issued whether prospectively or retrospectively] make, an exemption, or reduction in rate, in respect of any tax payable under this Act—

<sup>1</sup> This expression was substituted for the expression "sub-sections (2) to (4)" by section 3 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1975 (Tamil Nadu Act 41 of 1975).

<sup>2</sup> This section was inserted by section 7 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>3</sup> These words were inserted by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974.

\* By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

(i) on the sale or purchase of any specified goods or class of goods, at all points or at a specified point or points in the series of sales by successive dealers ; or

(ii) by any specified class of persons, in regard to the whole or any part of their turnover.

(2) Any exemption from tax, or reduction in the rate of tax, notified under sub-section (1)—

(a) may extend to the whole State or to any specified area or areas therein ;

(b) may be subject to such restrictions and conditions as may be specified in the notification.

(3) The Government may, by notification, cancel or vary any notification issued under sub-section (1).

18. If any restriction or condition notified under section 17 is contravened or is not observed by a dealer, the sales or purchases of such dealer may, with effect from the commencement of the year in which such contravention or non-observance took place, be assessed to tax or taxes under the appropriate provisions of this Act as if the provisions of the notification under section 17 did not apply to such sales or purchases.

Liability to tax of persons not observing restrictions and conditions notified under section 17.

19. (1) Where any firm is liable to pay any tax or other amount under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment.

Liability of firms.

(2) Where a partner of a firm liable to pay any tax or any amount under this Act retires, he shall, notwithstanding any contract to the contrary, be liable to pay the tax or other amount remaining unpaid at the time of his retirement and any tax or other amount due up to the date of retirement, though unassessed.

<sup>1</sup>[19-A. Where a dealer is a Hindu undivided family, firm, or other association of persons, and such family, firm or association is partitioned, or dissolved, as the case may be,—

Liability to tax of a partitioned Hindu family, dissolved firm, etc.

<sup>1</sup> This section was, and was deemed always to have been, inserted by section 3 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1968 (Tamil Nadu Act 12 of 1968).



(a) the tax payable under this Act by such family, firm, or association of persons for the period up to the date of such partition or dissolution shall be assessed as if no such partition or dissolution had taken place and all the provisions of this Act shall apply accordingly ; and

(b) every person who was at the time of such partition, or dissolution a member or partner of the Hindu undivided family, firm or association of persons and the legal representative of any such person who is deceased shall, notwithstanding such partition or dissolution, be jointly and severally liable for the payment of the tax, penalty or other amount payable under this Act by such family, firm or association of persons, whether assessment is made prior to or after such partition, or dissolution.]

Registration of dealers. 20. (1) Every dealer whose total turnover in any year is not less than <sup>1</sup>[thirty thousand rupees] shall, and any other dealer may, get himself registered under this Act.

(2) Notwithstanding anything contained in sub-section (1)—

(i) every dealer carrying on business in all or any of the goods mentioned in the First and Second Schedules ;

(ii) every casual trader ;

(iii) every dealer registered under sub-section (3) of section 7 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) ;

(iv) every dealer residing outside the State, but carrying on business in the State ;

(v) every agent of a non-resident dealer ; and

---

<sup>1</sup> These words were substituted for the words "fifteen thousand rupees" by section 6 of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974. [The words "fifteen thousand rupees" and "ten thousand rupees" were earlier substituted for the words "ten thousand rupees" and "seven thousand five hundred rupees" respectively by section 5 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971 and by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967).]

(vi) every commission agent, broker, *del credere* agent, auctioneer, or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal

shall get himself registered under this Act, irrespective of the quantum of his total turnover in such goods.

<sup>1</sup>[(2-A) Where a registered dealer—

(i) dies, or

(ii) transfers or otherwise disposes of his business in whole or in part, or

(iii) effects any change in the ownership of his business,

in consequence of which he is succeeded in the business or part thereof by any other person, such successor in business shall (unless he already holds a certificate of registration) get himself registered under this Act.]

<sup>1</sup>[(2-AA)] The Government may, from time to time, by notification—

(i) exempt from the operation of sub-section (1), <sup>2</sup>[sub-section (2) or sub-section (2-A)] any specified class of dealers or dealers in any specified goods or class of goods ;

(ii) enhance the total turnover limit specified in sub-section (1) for the registration of any specified class of dealers or dealers in any specified goods or class of goods

---

<sup>1</sup> Sub-section(2-A), which was inserted by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960), which was deemed to have come into force on the 1st April 1959, was renumbered as sub-section (2-AA) and this sub-section was inserted by section 8 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> This expression was substituted for the expression "or sub-section (2)" by section 8 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>1</sup>[(2-B) Any exemption under clause (i) and any enhancement of the total turnover limit under clause (ii) of <sup>2</sup>[sub-section (2-AA)]—

(i) may extend to the whole State or to any specified area or areas therein;

(ii) may be subject to such restrictions and conditions as may be specified in the notification.

(2-C) The Government may, by notification, cancel or vary any notification issued under <sup>3</sup>[sub-section (2-AA)].

(3) Nothing contained in this section shall apply to any State Government or the Central Government.

**Procedure for registration.** 21. (1) An application for registration shall be made to such authority, in such manner and within such period as may be prescribed and shall be accompanied by a fee of ten rupees.

(2) If the prescribed authority is satisfied that the application is in order it shall register the applicant and issue to him a certificate in the prescribed form <sup>4</sup>[specifying all his places of business].

<sup>5</sup>[(2-A) A certificate issued under sub-section (2) shall take effect from such date as may be prescribed.]

(3) A certificate issued under sub-section (2) shall be valid for a year and shall be renewed from year to year on payment of the fee specified in sub-section (1).

---

<sup>1</sup> Sub-sections 2B and 2C were inserted by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960), which was deemed to have come into force on the 1st April 1959.

<sup>2</sup> This expression was substituted for the expression "sub-section (2-A)" by section 8 (iii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>3</sup> This expression was substituted for the expression "sub-section (2-A)" by section 8 (iv), *ibid.*

<sup>4</sup> These words were added by section 5 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

<sup>5</sup> This sub-section was inserted by section 9 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

10: 11 12 1  
united authority, for a copy or copies of the registration certificate along with a fee of five rupees for each copy and, if the prescribed authority is satisfied that the application is in order, it shall issue to the registered dealer a copy or copies of the registration certificate.

(3-B) If the prescribed authority is satisfied that a registration certificate or a copy thereof is lost or accidentally destroyed, it shall, on an application by the registered dealer accompanied by a fee of one rupee, issue to him a duplicate of the registration certificate.

(3-C) A registered dealer shall exhibit at each place of his business the registration certificate, or a duplicate or a copy thereof].

(4) <sup>2</sup>[A registered dealer] shall be entitled to have his registration cancelled, if he is able to prove to the satisfaction of the prescribed authority that his turnover in each of the two consecutive years immediately preceding the application was less than <sup>3</sup>[thirty thousand rupees].

---

<sup>1</sup> These sub-sections were inserted by section 5 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

<sup>2</sup> These words were substituted for the words , figures and brackets " A dealer registered under sub-section (1) of section 20 " by section 5 (iii), *ibid*.

<sup>3</sup> These words were substituted by section 7 of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 1st April 1974 for the words " fifteen thousand rupees " which in turn were substituted for the words " ten thousand rupees " by section 6 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1971 (Tamil Nadu Act 25 of 1971), which was deemed to have come into force on the 28th June 1971. [The words " ten thousand rupees " were earlier substituted for the words " seven thousand five hundred rupees " by section 6 of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967).]

(5) The prescribed authority shall have power for good and sufficient reasons—

(i) to cancel, modify or amend any registration certificate issued by him; and

(ii) to demand from any dealer who has been registered or has applied for registration under this <sup>1</sup>[section], security for proper payment of tax by him for an amount not exceeding one half of the tax payable on the turnover of the dealer for the year as estimated by the prescribed authority.

(6) <sup>2</sup>[No application for registration or for a copy or duplicate of the certificate] and no renewal under this section shall be refused and no order under sub-section (5) shall be made, unless the dealer concerned has been given an opportunity of being heard.

(7) A dealer shall, until his registration is cancelled, be liable to pay the fees specified in sub-section (1) for every year subsequent to that in which he applied for registration :

Provided that when a dealer has ceased to do business in any year, and gives notice of the same to the prescribed authority, he shall not be liable to pay any registration fee from the commencement of the following year unless he resumes business.

Issue of  
permit.

<sup>3</sup>[21-A. (1) Every registered dealer who transacts business at places other than his registered place or places of business or employs a travelling salesman or representative to transact business as aforesaid shall obtain a permit issued under this Act <sup>4</sup>[authorizing him so to do.]

<sup>1</sup> This word was substituted and was deemed always to have been substituted for the word "sub-section" by section 9 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> These words were substituted for the words "No application for registration" by section 5 (iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

<sup>3</sup> This section was inserted by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960).

<sup>4</sup> These words were substituted for the words "authorizing himself or, as the case may be, the travelling salesman or representative so to do" by section 10 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>1</sup>[(1-A) Where a registered dealer to whom sub-section (1) applies—

(i) dies, or

(ii) transfers or otherwise disposes of his business in whole or in part, or

(iii) effects any change in the ownership of his business,

in consequence of which he is succeeded in the business or part thereof by any other person, such successor in business shall (unless he already holds a permit) obtain a permit referred to in sub-section (1).

(1-B) (a) Where a registered dealer, who has been granted a permit under sub-section (1) or sub-section (1-A) employs a travelling salesman or representative to transact business, he shall give a written authorisation in favour of such travelling salesman or representative and also furnish a copy of such authorisation to the assessing authority concerned;

(b) The authorisation shall be in such form, shall contain such particulars and shall be subject to such conditions, as may be prescribed;

(c) The form of authorisation shall be obtained from such authority and on payment of such fee as may be prescribed.]

(2) The entire turnover of business carried on <sup>2</sup>[under the permit and authorisation] shall be included and accounted for by the registered dealer in his account and returns and shall be dealt with as if it were the turnover of business done by the registered dealer himself at the registered place of business.

---

<sup>1</sup> These sub-sections were inserted by section 10 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> These words were substituted for the words "under the permit" by section 10 (iii), *ibid.*

<sup>1</sup> [(3) Every permit holder or travelling salesman or representative shall carry the permit or the authorisation, as the case may be, on his person and shall produce it on demand by any officer of the Commercial Taxes Department empowered by the Government in this behalf. Every permit holder or travelling salesman or representative shall maintain and produce on demand to any such officer a true and correct account of all the transactions carried on under the permit, or authorisation, as the case may be, and every travelling salesman or representative shall also maintain and produce on demand to any such officer a stock-book showing the quantities of goods entrusted to him by the registered dealer, the quantities disposed of from day-to-day by sale or otherwise and the balance on hand at the end of each day.]

(4) An application for permit referred to in <sup>2</sup>[sub-section (1) or sub-section (1-A)] shall be made to such authority, in such manner and within such period as may be prescribed and shall be accompanied by such fee not exceeding ten rupees as may be prescribed.

<sup>3</sup>[\*\*\*

\*\*\*

\*\*\*]

---

<sup>1</sup> This sub-section was substituted for the following sub-section (3) by section 10 (iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(3) Every permit holder shall carry the permit on his person and shall produce it on demand by any officer of the Commercial Taxes Department empowered by the Government in this behalf. He shall maintain and produce on demand to any such officer a true and correct account of all the transactions carried on under the permit and also a stock book showing the quantities of goods entrusted to him by the registered dealer, the quantities disposed of from day to day by sale or otherwise and the balance on hand at the end of each day.”

<sup>2</sup> This expression was substituted for the expression “sub-section (1)” by section 10 (v) (a), *ibid*.

<sup>3</sup> The following explanation was omitted by section 10 (v) (1), *ibid*:—

“*Explanation.*—A separate application with a separate fee shall be necessary for the registered dealer and for each travelling salesman or representative employed by him.”

(5) If the prescribed authority is satisfied that the application is in order, it shall issue the permit in the prescribed form.

<sup>1</sup> [(5-A) A permit issued under sub-section (5) shall take effect—

(a) in the case of a person succeeding to the business or part thereof, from the date on which such person succeeded to the business ; and

(b) in the case of any other person, from the date of issue of the permit.]

(6) A permit issued under sub-section (5) shall be valid for a year and shall be renewed from year to year on receipt of an application from the registered dealer accompanied by such fee not exceeding ten rupees as may be prescribed.

<sup>2</sup> [(6-A) If the prescribed authority is satisfied that the permit issued under sub-section (5) is lost or accidentally destroyed, it shall, on application by the registered dealer accompanied by a fee of one rupee, issue to him a duplicate of the permit.]

(7) The prescribed authority shall cancel a permit—

(a) on requisition made in writing by the registered dealer, and

(b) on the cancellation of the certificate of registration.

---

<sup>1</sup> This sub-section was inserted by section 10 (vi) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> This sub-section was inserted by section 6 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.]



<sup>1</sup> [(8) No application for a permit or for a duplicate thereof shall be refused unless the registered dealer has been given a reasonable opportunity of being heard.

(9) No permit holder and no travelling salesman or representative shall contravene any of the terms or conditions of the permit or authorisation, as the case may be, or any of the provisions of this Act or the rules made thereunder.

(10) The prescribed authority may cancel a permit if the permit holder has contravened any of the terms or conditions of the permit or any of the provisions of this Act or the rules made thereunder :

Provided that no prosecution for an offence under sub-section (1-B) of section 45 shall be instituted in respect of the same facts on which a permit has been cancelled under this sub-section.

(11) No permit shall be cancelled under clause (b) of sub-section (7) or under sub-section (10), unless the permit holder has been given a reasonable opportunity of being heard.]

---

<sup>1</sup> These sub-sections were substituted for the following sub-sections (8) and (9) by section 10 (vii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(8) The prescribed authority may cancel a permit if the permit holder has contravened any of the terms or conditions of the permit or any of the provisions of this Act or the rules made thereunder.

(9) No application for a permit or for a duplicate thereof shall be refused and no permit shall be cancelled under clause (b) of sub-section (7) unless the registered dealer has been given a reasonable opportunity of being heard and no permit shall be cancelled under sub-section (8) unless the permit holder has been given a reasonable opportunity of being heard.

[The said sub-section (9) was earlier substituted for the following original sub-section (9) by section 6 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961):—

“(9) No permit shall be cancelled under clause (b) of sub-section (7) or sub-section (8) unless the permit holder concerned has been given a reasonable opportunity of being heard.”<sup>1</sup>

<sup>1</sup> [22. (1) No person who is not a registered dealer shall collect any amount by way of tax or purporting to be by way of tax under this Act; and no registered dealer shall make any such collection except in accordance with the provisions of this Act and the rules made there-under : Collection of tax by dealer.

Provided that nothing in this sub-section shall apply to the collection of an amount by a registered dealer, towards the amount of tax already suffered under this Act in respect of goods, the sale or purchase price of which is controlled by any law in force.

*Explanation.*—For the purposes of this sub-section, any State Government or the Central Government shall be deemed to be a registered dealer.

(2) If any person or registered dealer collects any amount by way of tax or purporting to be by way of tax in contravention of the provisions of sub-section (1), whether or not any tax is due from such person or dealer under this Act in respect of the transaction in which he collects such amount, the assessing authority, may, after giving such person or dealer a reasonable opportunity of being heard, by order in writing impose upon him by way of penalty a sum not exceeding one and a half times such amount:

---

<sup>1</sup> This section was substituted for the following original section 22 by section 11 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“22. *Collection of tax by dealer.*—(1) No person who is not a registered dealer shall collect any amount by way of tax under this Act; nor shall a registered dealer make any such collection except in accordance with such conditions and restrictions, if any, as may be prescribed.

(2) If any dealer or person who is not liable to tax under this Act collects any amount purporting to be by way of tax, such dealer or person, shall pay over to the Government within such time and in such manner as may be prescribed all amounts so collected.

(3) If any dealer or person collects tax on transactions not liable to tax under this Act or in excess of the tax leviable under this Act, such dealer or person shall pay over to the Government in addition to the tax payable the amount so collected.’

Provided that no proceedings under this sub-section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected :

Provided further that no prosecution for an offence under sub-section (1-A) of section 45 shall be instituted in respect of the same facts on which a penalty has been imposed under this sub-section.]

**Levy of penalty in certain cases.** 23. If any person purchasing goods is guilty of an offence under clause (e) of sub-section (2) of section 45, the assessing authority, may, after giving him a reasonable opportunity of being heard, by order in writing impose upon him by way of penalty a sum not exceeding one and a half times the tax payable on the turnover relating to the sale of such goods at a rate which is equal to the rate prescribed in the First Schedule <sup>1</sup> [less (four per cent)<sup>2</sup>] :

Provided that no prosecution for an offence under section 45 shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

**Payment and recovery of tax.** 24. (1) The tax assessed under this Act shall be paid in such manner and in such instalments, if any, and within such time, as may be specified in the notice of assessment, not being less than twenty-one days from the date of service of the notice. If default is made in paying according to the notice of assessment, the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act.

<sup>1</sup> These words were substituted for the words "less two and a half per cent" by section 12 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972). [The words "two and a half per cent", "two per cent" and "one and a half per cent" were earlier substituted for the words "two per cent", "one and a half per cent" and "one per cent" respectively by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1971 (Tamil Nadu Act 13 of 1971), which was deemed to have come into force on the 19th June 1971, by section 7 of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) and by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

<sup>2</sup> These words were substituted for the words "three per cent" by section 5 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980).

<sup>1</sup>[(2) Any tax assessed on, or any other amount due under this Act from, a dealer or person and any fee due from him under this Act, shall, subject to the claim of the Government in respect of land revenue and the claim of the Land Development Bank in regard to the property mortgaged to it under section 28 (2) of the Tamil Nadu Co-operative Land Development Banks Act, 1934 (Tamil Nadu Act X of 1934), have priority over all other claims against the property of the said dealer and the same may without prejudice to any other mode of collection be recovered—

<sup>2</sup>[(a) as land revenue, or]

(b) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him:

Provided that no proceedings for such recovery shall be taken or continued as long as he has, in regard to the payment of such tax, other amount or fee, as the case may be, complied with an order by any of the authorities to whom the dealer or person has appealed or applied for revision, under section 31, 31-A, 33, 35, 36, 37 or 38].

---

<sup>1</sup> This sub-section was substituted for the following sub-section (2) by section 6 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980):—

“(2) Any tax assessed on, or any other amount due under this Act from, a dealer or person and any fee due from him under this Act, may without prejudice to any other mode of collection be recovered—

(a) as if it were an arrear of land revenue; or

(b) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him :

Provided that no proceeding for such recovery shall be taken or continued as long as he has, in regard to the payment of such tax, other amount or fee, as the case may be, complied with an order by any of the authorities to whom the dealer or person has appealed or applied for revision, under section 31, 33, 35, 36, 37 or 38.”

<sup>2</sup> This clause was substituted for the following clause (a) by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981):—

“(a) as if it were an arrear of land revenue, or ”

(3) If the tax assessed under this Act or any instalment thereof is not paid by any dealer or person within the time specified therefor in the notice of assessment or in the order permitting payment in instalments, the dealer or person shall pay by way of penalty, in addition to the amount due --

<sup>1</sup>[a sum equal to a sum calculated at the rate of <sup>2</sup>(two per cent) of such amount for each month or part thereof after the date specified for its payment.]

<sup>3</sup><sup>4</sup>[Provided that if the tax assessed under this Act or any instalment thereof is less than one hundred rupees, no penalty shall be levied for a period of one month after the expiry of the time specified in the notice of assessment or the order aforesaid:

Provided further that] where a dealer or person has preferred an appeal or revision against any order of assessment under this Act, the assessing authority may, subject to such conditions as it may think fit to impose in the case, pass an order that no penalty shall be payable under this sub-section in respect of the amount in dispute in the appeal or revision, as long as such appeal or revision remains undisposed of.]

---

<sup>1</sup> These words were substituted for the words "a sum equal to—

(a) half a per cent of such amount, for each month or part thereof for the first three months after the date specified for its payment;

(b) one per cent of such amount, for each month or part thereof subsequent to the first three months aforesaid." by section 13 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> These words were substituted for the words "one rupee for every hundred rupees or part thereof" by section 3 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>3</sup> This proviso was added by section 13 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>4</sup> These words were substituted for the words "Provided that" by section 3 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>1</sup>[24-A. Where, during the pendency of any proceeding under this Act, or after the completion thereof, any dealer creates a charge on, or parts with the possession (by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever) of any of his assets in favour of any other person, with the intention to defraud the revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of the said proceeding or otherwise: Transfers to defraud revenue void.

Provided that, such charge or transfer shall not be void if it is made—

(i) for adequate consideration and without notice of the pendency of such proceeding under this Act or, as the case may be, without notice of such tax or other sum payable by the dealer; or

(ii) with the previous permission of the assessing authority.

*Explanation.*—In this section, ‘assets’ means land, building, machinery, plant, shares, securities and fixed deposits in banks to the extent to which any of the assets aforesaid does not form part of the stock-in-trade of the business of the dealer.]

25. Any penalty payable under this Act shall be deemed to be tax under this Act, for the purposes of collection and recovery and shall be without prejudice to the institution of any proceeding for an offence under this Act, or for the recovery of the entire amount remaining unpaid under this Act. Recovery of penalty.

26. (1) The assessing authority may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to the assessing authority) require any person from whom money is due or may become due to the dealer or any person who holds or may subsequently hold money for or on account of the dealer to pay to the assessing authority, either forthwith upon the money becoming due or being held at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the dealer in respect of arrears of tax or fee or the whole of the money when it is equal to or less than the arrears of tax or fee. Further mode of recovery.

<sup>1</sup> This section was inserted by section 7 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980).

(2) The assessing authority may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person making any payment to the dealer after receipt of the notice referred to in this section shall be personally liable to the assessing authority to the extent of the payment made or to the extent of the liability of the dealer for the amount due under this Act, whichever is less.

<sup>1</sup>[(5) Where any person to whom a notice under this section is served objects to it by a statement in the prescribed form that the sum demanded or any part thereof is not due by him to the dealer or that he does not hold any money for or on account of the dealer, then, nothing contained in this section shall be deemed to require such person to pay the sum demanded or part thereof, as the case may be, to the assessing authority but if it is discovered that such statement was false in any material particular, such person shall be personally liable to the assessing authority to the extent of his own liability to the dealer on the date of the notice or to the extent of the liability of the dealer for the amount due under this Act, whichever is less].

(6) Any amount which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of the said person and may be recovered as if it were an arrear of land revenue.

---

<sup>1</sup> This sub-section was substituted for the following sub-section (5) by section 14 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(5) Where any person to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part thereof is not due by him to the dealer, or that he does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof, to the assessing authority.”

*Explanation.*—For the purposes of this section, the amount due to a dealer or money held for or on account of a dealer by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such dealer to such person and as may be lawfully subsisting.

27. Where the ownership of the business of a dealer liable to pay tax or other amount is transferred, any tax or other amount payable under this Act in respect of such business and remaining unpaid at the time of the transfer and any tax or other amount due up to the date of transfer though unassessed, may, without prejudice to any action that may be taken for its recovery from the transferor, be recovered from the transferee as if he were the dealer liable to pay such tax or other amount: Recovery of tax when business of dealer is transferred.

Provided that the recovery from the transferee of the arrears of taxes due for the period prior to the date of the transfer shall be limited to the value of the assets he obtained by transfer.

[2]-A. The amount of turnover, tax, fee, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored. Rounding off of turnover, tax, etc.

*Explanation.*—If the total turnover of a dealer consists of several items of turnover liable to tax at different rates each such item of turnover shall be rounded off as provided in this section.]

---

<sup>1</sup> This section was inserted by section 15 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).





(2) Subject to the provisions of sub-section (3), all <sup>1</sup>[Assistant Commissioners], shall for the purposes of recovery of any amount due under this Act, have the powers of the Commissioners under the <sup>2</sup>[Tamil Nadu] Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), for the sale of property distrained for any amount due under this Act.

(3) Notwithstanding anything contained in the <sup>2</sup>[Tamil Nadu] Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), the <sup>3</sup>[Assistant Commissioner] in the exercise of the powers conferred by sub-section (2) shall be subject to the control and superintendence of the Deputy Commissioner and the \*Board of Revenue.

30. (1) The Government shall appoint an Appellate Tribunal consisting of <sup>4</sup>[subject to the provisions of Appellate Tribunal. sub-section (1-A)] a Chairman and two other members to exercise the functions conferred on the Appellate Tribunal by or under this Act. The Chairman shall be a Judicial Officer not below the rank of a District Judge and the other two members shall possess such qualifications as may be prescribed.

---

<sup>1</sup> These words were substituted for the words "Commercial Tax Officers" by section 9 (iii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

<sup>2</sup> These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>3</sup> These words were substituted for the words "Commercial Tax Officer" by section 9 (iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

<sup>4</sup> These words, figure, brackets and letter were inserted by section 6(1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963).

\* By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

<sup>1</sup>[(1-A) Notwithstanding anything contained in sub-section (1), the Government may, from time to time, appoint such number of persons to be additional members of the Appellate Tribunal as the Government may deem necessary and for such period as may be specified in this behalf :

Provided that as nearly as may be one-half of such additional members shall be Judicial Officers not below the rank of a Subordinate Judge and the remaining additional members shall possess such qualifications as may be prescribed].

(2) Any vacancy in the membership of the Appellate Tribunal shall be filled by the Government.

(3) (a) The functions of the Appellate Tribunal may be exercised—

<sup>2</sup>[(i) by a Bench consisting of three members constituted by the Chairman, or

(ii) by a Bench consisting of two members constituted by the Chairman, or ;

(iii) \* \* \* \*].

---

<sup>1</sup> This sub-section was substituted by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1966 (Tamil Nadu Act 3 of 1966) for the following sub-section (1-A), which was inserted by section 6 (2) of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963) :—

“(1-A) Notwithstanding anything contained in sub-section (1) the Government may appoint, for such period as may be specified in this behalf, two more persons as additional members of the Appellate Tribunal, of whom one shall be a Judicial Officer not below the rank of a Subordinate Judge and the other shall be an officer of the Commercial Taxes Department not below the rank of a Deputy Commissioner.

<sup>2</sup> These sub-clauses were substituted for the following sub-clauses (i) to (iii), by section 6 (3) (i), *ibid*:-

“(i) by a Bench consisting of all the members of the Appellate Tribunal, or

(ii) by a Bench consisting of two members nominated in this behalf by the Chairman, or

(iii) by a Bench consisting of the Chairman and another member nominated in this behalf by the Chairman, or”

(iv) by a single member of the Appellate Tribunal nominated in this behalf by the Chairman, in cases where the total turnover as determined by the assessing authority does not exceed <sup>1</sup>[one lakh rupees].

*Explanation.*—The single member referred to in sub-clause (iv) may be either the Chairman or any other member :

Provided that, if any case which comes up before a single member (who is not the Chairman) or a Bench (of which the Chairman is not a member) involves a question of law, such single member or Bench may, in his or its discretion, reserve such case for decision by a Bench of which the Chairman shall be a member.

(b) Where an appeal or application is <sup>2</sup>[heard by a Bench consisting of three members] and the members differ in opinion on any point, the point shall be decided in accordance with the opinion of the majority.

(c) Where an appeal or application is heard by a Bench consisting of two members, and the members are divided in their opinion on any point, the point shall be

---

<sup>1</sup> These words were substituted by section 8 of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967) for the words "fifty thousand rupees" which in turn were substituted for the words "twenty five thousand rupees" by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962).

<sup>2</sup> These words were substituted for the words "heard by all the three members of the Tribunal" by section 6 (3) (ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 5 of 1963).

referred for decision to a Bench consisting of <sup>1</sup>[three members of whom one shall be the Chairman].

(4) The Appellate Tribunal shall, with the previous sanction of the Government, make, by notification, regulations consistent with the provisions of this Act and the rules made thereunder for regulating <sup>2</sup>[the constitution and] the procedure and the disposal of its business.

Appeal to the Appellate Assistant Commissioner.

31. (1) Any person objecting to <sup>3</sup>[an order passed by the appropriate authority under section 4-A, section 12], section 14, section 15, sub-sections (1) and (2) of section 16, section 18, <sup>4</sup>[sub-section (2) of section 22, section 23, <sup>5</sup>(or section 27)] <sup>6</sup>[other than an order passed by an Assistant Commissioner] may, within a period of thirty days from the date on which the order was served on him in the manner prescribed, appeal against such order to the Appellate Assistant Commissioner <sup>7</sup>[having jurisdiction]:

<sup>1</sup> These words were substituted for the words "all the members" by section 6 (3) (iii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963).

<sup>2</sup> These words were inserted by section 6 (4), *ibid.*

<sup>3</sup> These words, figures and letter were substituted for the words and figures "an order passed by the appropriate authority under section 12" by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964).

<sup>4</sup> This expression was substituted for the expression "section 23, section 27, sub-section (4) of section 41 or sub-section (3) of section 42" by section 17 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>5</sup> These words and figures were substituted for the words and figures "section 27 or section 42" by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>6</sup> These words were inserted by section 10 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

<sup>7</sup> These words were added by section 7 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

Provided that the Appellate Assistant Commissioner may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period :

Provided further that in the case of an order under section 12, section 14, section 15 or sub-sections (1) and (2) of section 16 no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable as the case may be.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) In disposing of an appeal, the Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being heard,

(a) in the case of an order of assessment—

(i) confirm, reduce, enhance or annul the assessment or the penalty or both ;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed ; or

(iii) pass such other orders as he may think fit ; or

(b) in the case of any other order, confirm, cancel, or vary such order :

Provided that at the hearing of any appeal against an order of the assessing authority, the assessing authority shall have the right to be heard either in person or by a representative.

<sup>1</sup>[(4) \* \* \* \* \* ]

(5) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred :

Provided that the Appellate Assistant Commissioner may, in his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction, in such form and in such manner as may be prescribed.

Appeal to  
the Deputy  
Commissioner.

<sup>2</sup>[31-A (1) Any person objecting to an order passed by the Assistant Commissioner under section 4-A, section 12, section 14, section 15, sub-sections (1) and (2) of section 16, section 18, sub-section (2) of section 22, section 23 or section 27 may, within a period of thirty days from the date on which the order was served on him in the manner prescribed, appeal against such order, to the Deputy Commissioner empowered by the Government in this behalf:

Provided that the Deputy Commissioner may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period :

---

<sup>1</sup> The following sub-section was omitted by section 17(ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(4) Where as a result of the appeal any change becomes necessary in the order appealed against, the Appellate Assistant Commissioner may authorize the assessing authority to amend such order, accordingly and on such amendment being made, any amount overpaid by the appellant shall be refunded to him without interest or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.”

<sup>2</sup> This section was inserted by section 11 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

Provided further that in the case of an order under section 12, section 14, section 15 or sub-sections (1) and (2) of section 16, no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable, as the case may be.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) In disposing of an appeal, the Deputy Commissioner may, after giving the appellant a reasonable opportunity of being heard,—

(a) in the case of an order of assessment—

(i) confirm, reduce, enhance or annul the assessment or the penalty or both ;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed; or

(iii) pass such other orders as he may think fit

(b) in the case of any other order, confirm, cancel or vary such order :

Provided that at the hearing of any appeal against an order of the assessing authority, the assessing authority shall have the right to be heard either in person or by a representative.

(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred :

Provided that the Deputy Commissioner may, in his discretion give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.]



Special powers of the Deputy Commissioner.

32. (1) The Deputy Commissioner may, of his own motion, call for and examine an order passed or proceeding recorded by the appropriate authority <sup>1</sup>[under section 4-A, section 12], section 14, section 15, or sub-sections (1) and (2) of section 16 and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such order thereon as he thinks fit.

(2) The Deputy Commissioner shall not pass any order under sub-section (1), if—

(a) the time for appeal against the order has not expired ;

(b) the order has been made the subject of an appeal to the Appellate Assistant Commissioner or the Appellate Tribunal, or of a revision in the High Court; or

(c) more than <sup>2</sup>[five years] have expired after the passing of the order.

(3) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

<sup>3</sup>[(4) In computing the period referred to in clause (c) of sub-section (2), the time during which the proceedings before the Deputy Commissioner remained stayed under the orders of a Civil Court or other competent authority shall be excluded.]

---

<sup>1</sup> These words, figures and letter were substituted for the words and figures "under section 12" by section 5 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964).

<sup>2</sup> These words were substituted for the words "four years" by section 18 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>3</sup> This sub-section was added by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962).

33. (1) Any person objecting to an order passed or proceeding recorded under this Act for which an appeal has not been provided for in section 31, <sup>1</sup>[or section 31-A], may within a period of thirty days from the date on which a copy of the order or proceeding was served on him in the manner prescribed, file an application for revision of such order or proceeding to the Deputy Commissioner:

Powers of  
revision of the  
Deputy Com-  
missioner,

Provided that the Deputy Commissioner may admit an application for revision presented after the expiration of the said period, if he is satisfied that the applicant had sufficient cause for not presenting the application within the said period.

(2) An application for revision shall be in the prescribed form and shall be verified in the prescribed manner.

(3) On admitting an application for revision the Deputy Commissioner may call for and examine the record of the order or proceeding against which the application has been preferred and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act pass such order thereon as he thinks fit.

(4) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order or proceeding against which the application has been preferred :

Provided that the Deputy Commissioner may in his discretion, give such directions as he thinks fit, in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

(5) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

---

<sup>1</sup> This expression was inserted by section 12 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

Special  
powers of  
\*Board of  
Revenue.

**34. (1)** The \*Board of Revenue may, of its own motion, call for and examine an order passed or proceeding recorded by the appropriate authority <sup>1</sup>[under section 4-A, section 12], section 14, section 15 or sub-section (1) or (2) of section 16 or an order passed by the Appellate Assistant Commissioner under sub-section (3) of section 31 or by the Deputy Commissioner under <sup>2</sup>[sub-section (3) of section 31-A or] sub-section (1) of section 32 and may make such inquiry or cause such inquiry to be made and subject to the provisions of this Act may pass such order thereon as it thinks fit.

**(2)** The \*Board of Revenue shall not pass any order under sub-section (1) if—

(a) the time for appeal against that order has not expired; or

(b) the order has been made the subject of an appeal to the Appellate Tribunal or of a revision in the High Court; or

---

<sup>1</sup> These words, figures and letter were substituted for the words and figures "under section 12" by section 6 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964).

<sup>2</sup> This expression was inserted by section 13 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

\* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

(c) more than <sup>1</sup>[five years] have expired after the passing of the order.

(3) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

<sup>2</sup>[(4) In computing the period referred to in clause (c) of sub-section (2), the time during which the proceedings before the \*Board of Revenue remained stayed under the orders of a Civil Court or other competent authority shall be excluded.]

<sup>3</sup>[34-A. (1)<sup>4</sup>[The Chairman of the Appellate Tribunal] may, either *suo motu* or on application, for reasons to be recorded in writing, transfer an appeal pending before an Appellate Assistant Commissioner to another Appellate Assistant Commissioner. <sup>Power to transfer appeals.</sup>

(2) <sup>4</sup>[The Chairman of the Appellate Tribunal] may, when exercising the powers under sub-section(i), direct the stay of further-proceedings before an Appellate Assistant Commissioner.

(3) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

<sup>1</sup> These words were substituted for the words "four years" by section 19 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> This sub-section was added by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962.)

<sup>3</sup> This section was inserted by section 8 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

<sup>4</sup> These words were substituted for the words "The Board of Revenue" by section 5 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973).

\* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

Powers of  
revision by  
Board of  
Revenue.\*

35. (1) Any person objecting to an order passed by the Deputy Commissioner under sub-section (3) of section 33, may within a period of 30 days from the date on which a copy of the order was served on him in the manner prescribed, file an application for revision of such order to the \*Board of Revenue :

Provided that the \*Board of Revenue may admit an application presented after the expiry of the said period if it is satisfied that the applicant had sufficient cause for not presenting the application within the said period.

(2) Such application for revision shall be in the prescribed form and shall be verified in the prescribed manner.

(3) On admitting an application for revision, the \*Board of Revenue may call for and examine the record of the order against which the application has been preferred and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, pass such order thereon as it thinks fit. Such an order shall be final and shall not be liable to be questioned in any court of law.

(4) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order against which the application has been preferred:

Provided that the \*Board of Revenue may, in its discretion, give such directions as it thinks fit, in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to its satisfaction in such manner as may be prescribed.

(5) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

---

\* By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

36. (1) Any person objecting to an order passed by the Appellate Assistant Commissioner under sub-section (3) of section 31, or an order passed by the Deputy Commissioner under <sup>1</sup>[sub-section (3) of section 31-A or] sub-section (1) of section 32 may, within a period of sixty days from the date on which the order was served on him in the manner prescribed, appeal against such order to the Appellate Tribunal :

Appeal to  
the Appellate  
Tribunal.

Provided that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by such fee not exceeding one hundred rupees as may be prescribed.

(3) In disposing of an appeal, the Appellate Tribunal may, after giving the appellant a reasonable opportunity of being heard,

(a) in the case of an order of assessment—

(i) confirm, reduce, enhance or annul the assessment or penalty or both ;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed ; or

(iii) pass such other orders as it may think fit ;  
or

(b) in the case of any other order, confirm, cancel or vary such order :

---

<sup>1</sup> This expression was inserted by section 14 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

Provided that at the hearing of any appeal against an order of the Appellate Assistant Commissioner or the Deputy Commissioner the assessing authority shall have the right to be heard either in person or by a representative:

Provided further that, if the appeal involves a question of law on which the Appellate Tribunal has previously given its decision in another appeal and either a revision petition in the High Court against such decision or an appeal in the Supreme Court against the order of the High Court thereon is pending, the Appellate Tribunal may defer the hearing of the appeal before it, till such revision petition in the High Court or the appeal in the Supreme Court is disposed of.

<sup>1</sup>[(4) \*\* \*\* \* \* \* \* \* ]

(5) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred :

Provided that the Appellate Tribunal may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to its satisfaction, in such form and in such manner as may be prescribed.

(6) (a) The appellant or the respondent may apply for review of any order passed by the Appellate Tribunal under sub-section (3) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within his knowledge or could not be produced by him when the order was made:

Provided that no such application shall be preferred more than once in respect of the same order:

---

<sup>1</sup> The following sub-section (4) was omitted by section 20 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(4) Where as a result of the appeal any change becomes necessary in the order appealed against, the Appellate Tribunal may authorise the assessing authority to amend such order accordingly and on such amendment being made any amount overpaid by the appellant shall be refunded to him without interest, or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.”

(b) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed and where the application is preferred by any party other than a departmental authority it shall be accompanied by such fee not exceeding one hundred rupees as may be prescribed.

(7) Except as provided in the rules made under this Act the Appellate Tribunal shall not have power to award costs to either of the parties to the appeal or review.

(8) Every order passed by the Appellate Tribunal under sub-section (3) or (6) shall be communicated in the manner prescribed to the appellant, the respondent, the authority from whose order the appeal was preferred, the Deputy Commissioner, if he is not such authority, and the \*Board of Revenue.

<sup>1</sup>[(9) Every order passed by the Appellate Tribunal under sub-section (3) shall, subject to the provisions of sub-section (6) and section 38, be final.]

37. (1) Any person objecting to an order passed by Appeal to the \*Board of Revenue under section 34 may, within a the High period of sixty days from the date on which the order Court. was served on him in the manner prescribed, appeal against such order to the High Court.

---

<sup>1</sup> This sub-section was substituted for the following sub-section (9) by section 9 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961:—

“(9) Every order passed by the Appellate Tribunal under sub-section (3) in the case of any person whose total turnover as determined by the Appellate Tribunal is less than Rs. 50,000 shall subject to the provisions of sub-section (6) be final and every such order passed by the Appellate Tribunal in the case of any person whose total turnover as determined by the Appellate Tribunal is Rs. 50,000 or over shall, subject to the provisions of sub-section (6) and section 38, be final.”

\* By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.



(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) In disposing of an appeal, the High Court may, after giving the appellant a reasonable opportunity of being heard,

(a) in the case of an order of assessment—

(i) confirm, reduce, enhance, or annul the assessment or penalty or both ;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed ; or

(iii) pass such other orders as it may think fit ;

or

(b) in the case of any other order, confirm, cancel or vary such order :

Provided that at the hearing of any appeal the assessing authority shall have the right to be heard either in person or by a representative.

<sup>1</sup>[(4) \*\* \*\* \* \*\* \*\* ].

(5) Every order passed in appeal under this section shall be final.

(6) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred :

Provided that the High Court may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to its satisfaction, in such form and in such manner as may be prescribed.

<sup>1</sup> The following sub-section was omitted by section 21 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(4) Where as a result of the appeal any change becomes necessary in the order appealed against, the High Court may authorise the assessing authority to amend such order accordingly and on such amendment being made, any amount overpaid by the appellant shall be refunded to him without interest, or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.”

(7) (a) The appellant or respondent may apply for review of any order passed by the High Court under sub-section (3) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within his knowledge or could not be produced by him when the order was made.

(b) The application for review shall be preferred within such time and in such manner as may be prescribed, and shall, where it is preferred by the assessee, be accompanied by a fee of one hundred rupees.

38. <sup>1</sup>[(1) Within <sup>2</sup>[ninety days] from the date on which a copy of the order under <sup>3</sup>[sub-section (3) or sub-section (6) of section 36] is served in the manner prescribed, any person who objects to such order or the Deputy Commissioner may prefer a petition to the High Court on the ground that the Appellate Tribunal has either decided erroneously or failed to decide any question of law : Revision by High Court.

Provided that the High Court may admit a petition preferred after the period of <sup>2</sup>[ninety days] aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within the said period].

---

<sup>1</sup> This sub-section was substituted for the following sub-section (1) by section 10 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961 :—

“ In any case in which the total turnover as determined by the Appellate Tribunal is Rs. 50,000 or over and within sixty days from the date on which a copy of the order under sub-section (3) of section 36 is served in the manner prescribed, any person who objects to such order or the Deputy Commissioner may prefer a petition to the High Court on the ground that the Appellate Tribunal has either decided erroneously or failed to decide any question of law :

Provided that the High Court may admit a petition preferred after the period of sixty days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within the said period ”.

<sup>2</sup> These words were substituted for the words “ sixty days ” by section 6 of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962).

<sup>3</sup> This expression was substituted for the expression “ sub-section (3) of section 36 ” by section 22 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner, and shall, where it is preferred by any party other than the Deputy Commissioner be accompanied by a fee of one hundred rupees.

(3) If the High Court, on perusing the petition, considers that there is no sufficient ground for interfering, it may dismiss the petition summarily :

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard.

(4) (a) If the High Court does not dismiss the petition summarily, it shall, after giving both the parties to the petition a reasonable opportunity of being heard, determine the question of law raised and either reverse, affirm or amend the order against which the petition was preferred or remit the matter to the Appellate Tribunal, with the opinion of the High Court on the question of law raised or pass such order in relation to the matter as the High Court thinks fit.

(b) Where the High Court remits the matter under clause (a) with its opinion on the question of law raised, the Appellate Tribunal shall amend the order passed by it in conformity with such opinion.

(5) Before passing an order under sub-section (4), the High Court may, if it considers it necessary so to do, remit the petition to the Appellate Tribunal, and direct it to return the petition with its finding on any specific question or issue.

(6) Notwithstanding that a petition has been preferred under sub-section (1), the tax shall be paid in accordance with the order against which the revision has been preferred :

Provided that the High Court may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the petition, if the

petitioner furnishes sufficient security to its satisfaction, in such form and in such manner as may be prescribed,

1[(7)        \*\*\*        \*\*\*        \*\*\*]

(8) (a) The petitioner or the respondent may apply for review of any order passed by the High Court under clause (a) of sub-section (4) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within his knowledge or could not be produced by him when the order was made.

(b) The application for review shall be preferred within such time, and in such manner as may be prescribed and shall, where it is preferred by any party other than the Deputy Commissioner be accompanied by a fee of one hundred rupees.

(9) In respect of every petition or application preferred under sub-section (1), or clause (a) of sub-section (8) the costs shall be in the discretion of the High Court.

39. Every appeal preferred to the High Court under section 37 and every petition under section 38 shall be heard by a Bench of not less than two Judges, and in respect of such appeal or petition the provisions of section 98 of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall, so far as may be, apply.

Petitions,  
applications  
and appeals  
to High  
Court to be  
heard by a  
Bench of not  
less than  
two Judges.

<sup>a</sup> The following sub-section was omitted by section 22(b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972) :—

“(7) If as a result of the petition any change becomes necessary in such assessment, the High Court may direct the assessing authority to amend the assessment accordingly, and on such amendment being made, any amount overpaid by the assessee shall be refunded to him without interest, or the further amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.”

Amendment  
of order of  
assessment,  
etc.

<sup>1</sup>[39-A. (1) Where as a result of any order passed in appeal or revision or review under this Act, any change becomes necessary, in the order of assessment, the appropriate appellate authority, or revising or reviewing authority may authorise the assessing authority to amend the order of assessment accordingly and on such amendment being made, any amount overpaid by the assessee shall be refunded to him without interest, or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act as the case may be.

(2) Pending the exercise of the powers of appeal, revision or review, the appropriate appellate authority, or revising or reviewing authority may, on application made by the assessing authority or the assessee, stay the refund to the assessee of any amount overpaid, or the collection of further amount of tax due from the assessee, in pursuance of the order which is the subject matter of appeal, revision or review.

Production  
of accounts.

39-B. (1) Every dealer liable to pay tax under this Act, shall make available to the assessing authority any account, register, record or other document relating to the day-to-day transaction of his business.

(2) The Appellate Assistant Commissioner shall not for the first time, receive in evidence on behalf of any dealer in any appeal, such account, register, record, or document as is mentioned in sub-section (1), unless for reasons to be recorded in writing, he considers that such account, register, record or document is genuine and that the failure to produce the same before the assessing authority was for reasons beyond the control of the dealer.

(3) Except as provided in sub-section (2), no appellate authority or revising or reviewing authority shall, for the first time, receive in evidence on behalf of the dealer any such account, register, record or document as is mentioned in sub-section (1).

*Explanation.*—Nothing in this section shall apply to accounts which are built up from the initial accounts.]

These sections were inserted by section 23 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

40. <sup>4</sup>[(1)] Every person registered under this Act, every dealer liable to get himself registered under this Act, and every other dealer who is required so to do by the prescribed authority by notice served in the prescribed manner, <sup>2</sup>[(<sup>3</sup>shall keep and maintain an up-to-date, true and correct account showing full and complete particulars of his business) and such other record as may be prescribed<sup>1</sup> in any of the languages specified in the Eighth Schedule to the Constitution, or in English, showing such particulars as may be prescribed ; and different particulars may be prescribed for different classes of dealers.]

Maintenance of <sup>4</sup>[up-to-date, true and correct accounts] and records by dealers.

<sup>4</sup>[(2) (a) Every registered dealer shall keep at the place of business specified in the certificate of registration books of account for the current year. If more than one place of business in the State is specified in the certificate of registration, the books of account relating to each place of business for the current year shall be kept in the place of business concerned.

(b) Every registered dealer shall also ordinarily keep the books of account for the previous five years at such place or places as he may notify to the registering authority. If the registered dealer decides to change the place or places so notified, he shall, before effecting such change, notify the same to the registering authority.]

<sup>5</sup>[(3) Every registered dealer or person who moves goods in pursuance of a sale or purchase or otherwise from one place to another shall send along with the goods moved a bill of sale or delivery note or such other documents as may be prescribed.]

<sup>1</sup> These words were substituted for the words "true and correct accounts" by section 4(i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

<sup>2</sup> These words were substituted for the words "shall keep and maintain a true and correct account" by section 6 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960).

<sup>3</sup> This expression was substituted for the words "shall keep and maintain a true and correct account" by section 4(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

<sup>4</sup> Section 40 was renumbered as sub-section (1) of that section and this sub-section was added by section 24 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>5</sup> This sub-section was added by section 8 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

Powers to  
order produ-  
ction of  
accounts and  
powers of  
entry inspec-  
tion, etc.

41. (1) Any officer empowered by the Government in this behalf may, for the purposes of this Act, require any dealer to produce before him the accounts, <sup>1</sup>[registers, records and other documents], and to furnish any other information relating to his business.

(2) All accounts, <sup>1</sup>[registers, records and other documents] maintained by a dealer in the course of his business, the goods in his possession, and his offices, shops, godowns, vessels or vehicles shall be open to inspection at all reasonable times by such officer :

Provided that no residential accommodation (not being a place of business-cum-residence) shall be entered into and searched by such officer except on the authority of a search warrant issued by a Magistrate having jurisdiction over the area, and all searches under this sub-section shall, so far as may be, be made in accordance with the provisions of the \*Code of Criminal Procedure, 1898 (Central Act V of 1898).

(3) If any such officer has reason to suspect that any dealer is attempting to evade the payment of any tax, fee or other amount due from him under this Act, he may, for reasons to be recorded in writing, seize such accounts <sup>2</sup>[registers, records or other documents] of the dealer as he may consider necessary, and shall give the dealer a receipt for the same. The accounts, <sup>3</sup>[registers, records and documents] so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under this Act :

Provided that such accounts, <sup>3</sup>[registers, records and documents] shall not be retained for more than thirty days at a time except with the permission of the next higher authority.

<sup>1</sup> These words were substituted for the words "registers and other documents" by section 7 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960).

<sup>2</sup> These words were substituted for the words "registers or other documents" by section 7 (2), *ibid.*

<sup>3</sup> These words were substituted for the words "registers and documents" by section 7 (2), *ibid.*

\*Now the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

<sup>1</sup>[(4) Any such officer shall, for the purposes of sub-section (2) or sub-section (3), also have power to enter and search any office, shop, godown, vessel, vehicle, building or place belonging to any other dealer or any other person, if such officer has reason to believe that a dealer keeps, or is

<sup>1</sup> The original sub-section (4) read as follows:—

“(4) Any such officer shall have power to seize and confiscate any goods which are found in any office, shop, godown, vessel, vehicle, or any other place of business or any building or place of the dealer, but not accounted for by the dealer in his accounts, registers and other documents maintained in the course of his business :

Provided that before ordering the confiscation of goods under this sub-section, the officer shall give the person affected an opportunity of being heard and make an inquiry in the prescribed manner.”

In the said sub-section, for the words “ registers and other documents ” the words “ registers, records and other documents ” were substituted by section 7 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960) ; and to the said sub-section the following further proviso was inserted by section 11 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961 :—

“ Provided further that the officer ordering the confiscation shall give the person affected option to pay in lieu of confiscation—

(a) in cases where the goods are taxable under this Act, in addition to the tax recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, whichever is greater ; and

(b) in other cases, a sum of money not exceeding one thousand rupees.”

The said sub-section itself as so amended was omitted by section 25 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972). The present sub-section (4) was inserted by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).



keeping any of his goods, accounts, registers, records or other documents in such office, shop, godown, vessel, vehicle, building or place].

*Explanation.*—It shall be open to the Government to empower different classes of officers for the purpose of taking action under sub-sections (1), (2) and (3).

Powers to inspect goods delivered to a carrier or a bailee.

[41-A. Where goods are delivered to a carrier or a bailee for transmission, the movement of the goods shall be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee. Where before delivery is taken from him, a carrier or bailee to whom goods are delivered for transmission, keeps the said goods in any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place, any officer empowered by the Government in this behalf shall have power to enter into and search such office, shop, godown, vessel, receptacle, vehicle or other place of business or building or place, and to examine the goods and inspect all records relating to such goods. The carrier or bailee or the person in charge of the goods and records shall give all facilities for such examination or inspection and shall if so required, produce the bill of sale or delivery note or such other documents as may be prescribed and give a declaration containing such particulars as may be prescribed regarding the goods and give his name and address and the name and address of the carrier or the bailee and the consignee.]

Establishment of check post or barrier and inspection of goods while in transit.

42. (1) If the Government consider that with a view to prevent or check evasion of tax under this Act in any place or places in the State, it is necessary so to do, they may, by notification, direct the setting up of a check post or the erection of a barrier or both, at such place or places as may be notified.

<sup>1</sup>This section was inserted by section 15 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act, 29 of 1980).

<sup>1</sup>[(2) At every check-post or barrier mentioned in sub-section (1), or at any other place when so required by any officer empowered by the Government in this behalf, the driver or any other person in charge of any goods vehicle or boat shall stop the goods vehicle or boat, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer in charge of the check-post or barrier or the officer empowered as aforesaid, to examine the contents in the goods vehicle or boat and inspect all documents relating to the goods carried which are in the possession of such driver or other person in charge, for the purpose of ascertaining whether there has been any sale or purchase of the goods carried and in case there was sale or purchase of the goods carried, whether such sale or purchase is liable to tax under this Act, and if so—

---

<sup>1</sup> These sub-sections were substituted for the following sub-sections (2) and (3) by section 26 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972) :—

“(2) At every check post or barrier mentioned in sub-section (1), or at any other place when so required by any officer empowered by the Government in this behalf, the driver or any other person in charge of any vehicle or boat shall stop the vehicle or boat, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer in charge of the checkpost or barrier, or the officer empowered as aforesaid, to examine the contents in the vehicle or boat and inspect all records relating to the goods carried, which are in the possession of such driver, or other person in charge, who shall, if so required, give his name and address and the name and address of the owner of the vehicle or boat as well as those of the consignor and the consignee of the goods.

(3) The officer in charge of the checkpost or barrier, or the officer empowered as aforesaid, shall have power to seize and confiscate any goods which are under transport by any vehicle or boat and are not covered by a delivery note, a Goods Vehicle Record, a Trip Sheet, or a Log Book, as the case may be, or by a bill of sale where one is required to be issued :

Provided that before ordering confiscation the officer shall give the person affected an opportunity of being heard and make an inquiry in the prescribed manner.”

[Earlier in the said sub-section (3), for the words “ and are not covered by a delivery note, a Goods Vehicle Record, a Trip Sheet, or a Log Book, as the case may be, or by a bill of sale where one is required to be issued ” the following was substituted by section 8 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960)] :—

(cont.)

(a) whether such tax has been Paid, or

(b) whether the sale or purchase of the goods carried has, for the purpose of the Payment of tax under this Act, been Properly accounted for in the documents referred to in sub-section (5).

(3) If, on such examination and inspection it appears—

(a) (i) that the tax, if any, payable under this Act in respect of the sale or purchase of the goods carried, has been paid, or

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, been Properly accounted for in the documents referred to in sub-section (5),

the said officer shall release the goods vehicle or boat with the goods carried, or

---

“and are not covered by,

(i) a bill of sale or delivery note,

(ii) a Goods Vehicles Record, a Trip Sheet or a Log Book, as the case may be, and

(iii) such other documents as may be prescribed under sections 43 and 44 :”

To the said sub-section (3) as so amended, the following further proviso was added by section 12 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961 :—

“Provided further that the officer ordering the confiscation shall give the person affected option to pay in lieu of confiscation—

(a) in cases where the goods are taxable under this Act, in addition to the tax recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, whichever in greater ; and

(b) in other cases, a sum of money not exceeding one thousand rupees”.]

(b) (i) that the tax, if any, payable under this Act in respect of the sale or purchase of the goods carried, has not been paid, or

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, not been properly accounted for in the documents referred to in sub-section (5),

and if the said officer is satisfied, after making such enquiry as he deems fit, that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, <sup>1</sup>[he shall detain the goods and direct the driver or any other person in charge of the goods vehicle or boat or the consignor or the consignee],—

(i) to pay such tax, or

(ii) to furnish adequate security in such form and in such manner and to such authority as may be prescribed, on behalf of the person liable to pay such tax.]

(4) If the tax is paid or the security is furnished, then, the goods so detained shall be released forthwith.

(5) The documents referred to in sub-sections (2) and (3) are, bills of sale, or delivery notes, or such other documents as may be prescribed.

(6) The driver or any other person in charge of the goods vehicle or boat shall, if so required, give his name and address and the name and address of the owner of the goods vehicle or boat as well as those of the consignor and the consignee of the goods.

(7) The driver of the goods vehicle or boat shall, on demand by the said officer, produce for inspection his driver's licence.

(8) (a) If the tax directed to be paid or the security directed to be furnished under sub-section (3) is not paid or furnished, or

---

<sup>1</sup> These words were substituted for the words "he shall detain the goods and direct the driver or any other person in charge of the goods vehicle or boat" by section 9 (1) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

(b) If it appears to the said officer that the driver or the person in charge of the goods vehicle or boat is not giving the correct name and address of the owner of the goods vehicle or of the boat, or of the consignor or of the consignee of the goods, and if the said officer is satisfied after making such enquiry as he deems fit, that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, <sup>1</sup>[he shall detain the goods either in the check-post or elsewhere as long as may reasonably be necessary] and shall ascertain the correct name and address of the owner of the goods vehicle or boat or of the consignor or of the consignee of the goods :

Provided that no such goods shall be detained by the said officer for more than twenty-four hours except with the permission of the next higher authority.

<sup>2</sup>[(8-A) The said officer may, in his discretion, permit the driver or other person in charge of the goods vehicle or boat to take the goods detained under subsection (3) subject to an undertaking given by the driver or other person,—

(i) that the goods shall be kept in the office, godown or other place within the State, belonging to the owner of the goods vehicle or boat and in the custody of such owner, and

(ii) that the goods shall not be delivered to the consignor, consignee or any other person without the orders of the said officer, and for this purpose the driver or any other person in charge of the goods vehicle or boat shall furnish an authorisation from the owner of the goods vehicle or boat authorising him to give such undertaking on his behalf.]

---

<sup>1</sup> These words were substituted for the words "he shall detain the goods as long as may reasonably be necessary" by section 9(2) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>2</sup> This sub-section was inserted by section 9 (3) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

(9) In case the goods are subject to speedy and natural decay, and in the case of other goods, where no claim is made within the prescribed period, the said officer shall, subject to such conditions as may be prescribed, sell such goods in open auction and remit the sale proceeds thereof in a Government Treasury:

Provided that if the said officer is an officer below the rank of a Deputy Commercial Tax Officer, the sale under this sub-section shall be effected by the Deputy Commercial Tax Officer having jurisdiction.

(10) Any person entitled to such sale proceeds shall, on application to the prescribed authority and upon sufficient proof, be paid the sale proceeds mentioned in sub-section (9) after deducting the expenses of the sale and other incidental charges and the amount of sales tax due under this Act in respect of the sale or purchase of the goods in question.

*Explanation.*—For the purpose of this section, the expression “said officer” shall mean the officer-in-charge of the check-post or barrier or the officer empowered under sub-section (2).]

<sup>1</sup>[43. The owner or other person in charge of a boat shall carry with him—

(i) Bill of sale or delivery note, <sup>2</sup>[or such other documents as may be prescribed, and]

(ii) Log Book, <sup>3</sup>[\* \* \*]

Possession and submission of certain records by owners, etc. of boats.

<sup>1</sup> This section was substituted for the following section 43 of section 9 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960) :—

“43. *Submission of certain records by owners, etc., of boats.*—The owner or other person in charge of a boat shall submit to the Commercial Tax Officer having jurisdiction over the area in which the goods are delivered copies of the log book with such further particulars, if any, and within such time, as may be prescribed under this Act.”

<sup>2</sup> These words were added by section 6 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>3</sup> The word “and” was omitted by section 6 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>1</sup>[(iii) \*\*\* \*\*\*)].

relating to the goods under transport and containing such particulars as may be prescribed and shall submit to <sup>2</sup>[such officer as may be prescribed], the documents aforesaid or copies thereof within such time as may be prescribed.]

Possession and submission of certain records by owners, etc., of goods vehicles.

<sup>3</sup>[44. The owner or other person in charge of a goods vehicle shall carry with him—

(i) Bill of sale or delivery note, <sup>4</sup>[or such other documents as may be prescribed, and]

(ii) Goods Vehicle Record or Trip sheet, <sup>5</sup>[\* \* \*]

<sup>1</sup> The following item was omitted by section 6 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977) :—

“(iii) such other documents as may be prescribed.”

<sup>2</sup> These words were substituted for the words “the Commercial Tax Officer, having jurisdiction over the area in which the goods are delivered” by section 10 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>3</sup> This section was substituted for the following section by section 10 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960) :—

“44. *Submission of certain records by owners, etc., of goods vehicles.*—The owner or other person in charge of a goods vehicle shall submit to the Commercial Tax Officer having jurisdiction over the area in which the goods are delivered copies of the Goods Vehicle Record or Trip Sheet with such further particulars, and within such time, as may be prescribed under this Act.”

<sup>4</sup> These words were added by section 7 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>5</sup> The word “and” was omitted by section 7 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

1[(iii) \*\*\* \*\*]

relating to the goods under transport and containing such particulars as may be prescribed and shall submit to 2[such officer as may be prescribed] the documents aforesaid or copies thereof within such time as may be prescribed.

45. (1) Any person who—

(a) being an assessee under this Act, fails to submit a return as required by the provisions of this Act, or the rules made thereunder, or

Offences and penalties.

(b) being a person obliged to register himself as a dealer under this Act, does not get himself registered, or

3[(c) being a person obliged to take out a permit under this Act does not take out such permit 4[\* \*].

5[\* \* \* \* \*]

shall, on conviction by a Magistrate, not below the rank of a Second-class Magistrate\*, be liable to fine which may extend to two hundred rupees.

6[(1-A) Any person who collects any amount by way of tax or purporting to be by way of tax under this Act in contravention of the provisions of sub-section (1) of section 22 shall, on conviction by a Magistrate, not below the rank of a Second-Class Magistrate, be liable to fine which may extend to five hundred rupees.

<sup>1</sup> The following item was omitted by section 7 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977) :—

“(iii) such other documents as may be prescribed.”

<sup>2</sup> These words were substituted for the words “the Commercial Tax Officer, having jurisdiction over the area in which the goods are delivered” by section 11 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>3</sup> Clause (c) of sub-section (1) of section 45 was relettered as clause (d) of that sub-section and this clause was inserted by section 11 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960).

<sup>4</sup> The word “or” was omitted by section 27 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>5</sup> The expression “(d) collects any amount by way of tax under this Act in contravention of the provisions of sub-section (1) of section 22” was omitted by section 27 (i), *ibid.*

<sup>6</sup> These sub-sections were inserted by section 27 (ii), *ibid.*

\* According to clause (b) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the Second Class shall be construed as a reference to a Judicial Magistrate of the Second Class.



(1-B) Any permit holder, travelling salesman or representative, who contravenes any of the terms or conditions of the permit or the authorisation, as the case may be, or any of the provisions of this Act or the rules made thereunder, shall on conviction by a Magistrate not below the rank of a \*Second-Class Magistrate, be liable to fine which may extend to five hundred rupees.]

(2) Any person who—

(a) wilfully submits an untrue return, or, not being already an assessee under this Act, fails to submit a return as required by the provisions of this Act or the rules made thereunder, or

(b) fraudulently evades the payment of any tax assessed on him or any fee or other amount due from him under this Act, or

(c) dishonestly objects to a notice issued to him under sub-section (1) of section 26, or

<sup>1</sup>[(cc) being a person obliged to keep and maintain true and correct account and record under sub-section (1) of section 40 fails to keep and maintain such account or record, or keeps any books of account at any place in contravention of sub-section (2) of section 40, or <sup>2</sup>[moves the goods from one place to another in pursuance of a sale or purchase or otherwise in contravention of the provisions of sub-section (3) of section 40 without a bill of sale or delivery note or such other documents as may be prescribed, or]

(d) wilfully acts in contravention of any of the provisions of this Act, or

---

<sup>1</sup> This clause was inserted by section 27 (iii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> This expression was added by section 12(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

\* According to clause (b) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the Second Class shall be construed as a reference to a Judicial Magistrate of the Second Class.

(e) after purchasing any goods in respect of which he has made a declaration <sup>1</sup>[under the proviso to sub-section (3) or under the first proviso to sub-section (4) of section 3] fails without reasonable excuse to make use of the goods for the declared purpose, shall, on conviction by a \* Presidency Magistrate or a Magistrate of the First-class, be liable to a fine which may extend to one thousand rupees and in the event of a second or subsequent conviction, to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both <sup>2</sup>[or]

<sup>3</sup>[(f) makes any statement or declaration in the application for registration, submitted to the registering authority, which he knows or has reason to believe to be false, or

(g) wilfully acts in contravention of the undertaking given under sub-section (8-A) of section 42].

---

<sup>1</sup> This expression was substituted for the expression "under the proviso to sub-section (3) of section 3" by section 16 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980)

<sup>2</sup> This word was added by section 12 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979).

<sup>3</sup> These clauses were added by section 12 (iii), *ibid.*

\* According to clauses (a), and (c) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the first class shall be construed as a reference to a Judicial Magistrate of the first class and any reference to a Presidency Magistrate shall be construed as a reference to a Metropolitan Magistrate with effect on and from 1st April 1974.

<sup>1</sup>[(3) Any person who prevents or obstructs an officer from exercising his powers or discharging his duties under section 41 or section 42, shall, on conviction, be liable to simple imprisonment which may extend to six months, or a fine which may extend to two thousand rupees or both.

(4) (a) Any owner or other person in-charge of a boat or a goods vehicle who fails to carry with him any of the records or documents specified in section 43 or section 44, as the case may be, shall, on conviction, be liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both.

(b) The owner of the boat or the goods vehicle, if he was not in charge of the boat or the goods vehicle at the time of the commission of an offence under clause (a), shall also be liable to be punished with the punishment provided for the offence under clause (a) unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(5) If the driver or any other person in-charge of any goods vehicle or boat, refuses on demand by the officer-in-charge of the check-post or barrier or the officer empowered under sub-section (2) of section 42 to give his name and address or the name and address of the owner of the vehicle or boat or of the consignor and consignee of the goods or gives any name and address which he knows or has reason to believe to be false, or if the driver refuses on demand by such officer, to produce for inspection his driver's licence, he shall on conviction, be liable to simple imprisonment, which may extend to six months or a fine which may extend to two thousand rupees or both.

---

<sup>1</sup> These sub-sections were substituted for the following sub-section 3 by section 27(iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(3) Any person who—

(a) prevents or obstructs inspection, entry, search or seizure by an officer empowered under section 41, or

(b) prevents or obstructs inspection of any goods vehicle, or boat carrying goods, by an officer-in-charge of a check post or barrier or any officer empowered under section 42, shall, on conviction, be liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both.”

(6) Any person who makes any statement or declaration in any of the records or documents specified in section 43 or section 44, as the case may be, which statement or declaration he knows or has reason to believe to be false, shall, on conviction, be liable to simple imprisonment which may extend to six months, or a fine which may extend to two thousand rupees or both.

(7) Any person who is in any way knowingly concerned in any fraudulent evasion or attempt at evasion or abetment of evasion of any tax, payable in respect of the sale or purchase of any goods under this Act, shall, on conviction, be liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both.]

<sup>1</sup>[45. (1) The prescribed authority may, whether on application made to it in this behalf or otherwise, give any person who has committed or is reasonably suspected of having committed an offence under this Act, option to pay within a specified period, by way of composition of such offences:—

Composition of offences.

(a) where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater; and

(b) in other cases, a sum of money not exceeding one thousand rupees.

---

<sup>1</sup> This section was substituted for the following section 46 by section 7 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964):—

“46. *Composition of offences.*—The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, by way of composition of such offence—

(a) where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and

(b) in other cases, a sum of money not exceeding one thousand rupees.”

(2) On payment of such sum of money and the tax, if any, recoverable under this Act, no prosecution for an offence under this Act shall be instituted in respect of the same facts on which a composition has been allowed under this section.

(3) Where the prescribed authority, on application made under sub-section (1), passes an order refusing to allow composition under this section, it shall record in writing the reasons therefor and furnish to the applicant on request a brief statement of the same unless in any case the prescribed authority is of the opinion that it will not be in the public interest to furnish such statement.]

Cognizance  
of offences.

47. No prosecution for any offence under sub-section (3) of section 45 shall be instituted except with the written consent of the Deputy Commissioner.

Assessment,  
etc. not to be  
questioned  
in prosecu-  
tion.

48. (1) The order of assessment made under this Act shall be conclusive evidence in any prosecution or other proceeding.

(2) The validity of the assessment of any tax, or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied shall not be questioned in any criminal court in any prosecution or other proceeding, whether under this Act or otherwise.

Bar of cert-  
ain procee-  
dings.

49. (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government for any act done or purporting to be done under this Act, without the previous sanction of the Government.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

Limitation  
for certain  
suits and  
prosecution.

50. No suit shall be instituted against the Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under

this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

51. <sup>1</sup>[(a)] No suit or other proceedings shall, except as expressly provided under this Act be instituted in any court to set aside or modify any assessment made under this Act.

Bar of suits and proceedings to set aside or modify assessments except as provided in this Act.

<sup>1</sup>[(b) No injunction shall be granted by any court in respect of any assessment made, or to be made, or in respect of any action taken, or to be taken, in pursuance of any of the provisions of this Act.]

52. Any person who is entitled to appear before any authority other than the High Court in connection with any proceedings under this Act <sup>2</sup>[may, subject to such conditions as may be prescribed, be represented] before such authority—

Appearance before any authority in proceedings.

(a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf; or

(b) by a legal practitioner; or

(c) <sup>3</sup>[ \* \* \* \* ] by an accountant or sales tax practitioner possessing the prescribed qualifications and duly authorised by him in writing in this behalf.

<sup>1</sup> Section 51 was lettered as clause (a) of that section and this clause was added by section 28 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> These words were substituted for the words "may be represented" by section 8(a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>3</sup> The words "subject to such conditions, as may be prescribed," were omitted by section 8(b), *ibid.*

Publication  
of information  
respecting  
asses-  
sees.

1[52-A. (1) If the Government are of opinion that it is necessary or expedient in the public interest to publish the names of any assesseees and any other particulars relating to any proceedings under this Act in respect of such assesseees they may, subject to such conditions as may be prescribed, cause to be published such names and particulars in such manner as they think fit.

(2) No publication under this section shall be made in relation to any penalty imposed, or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal or a revision, as the case may be, has expired without an appeal or revision having been presented or the appeal or revision, if presented, has been disposed of.

*Explanation.*—In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers, or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Government, the circumstances of the case justify it.]

Power to  
make rules.

53. (1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed ;

(b) determining the total turnover or turnover of a dealer for the purposes of this Act;

(c) the assessment to tax under this Act of business which is discontinued or the ownership of which has changed ;

<sup>1</sup> This section was inserted by section 9 of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>1</sup>[(cc) the assessment to tax under this Act of any Hindu undivided family, firm or other association of persons, where such family, firm or association is partitioned or dissolved ;]

(d) the assessment to tax under this Act of business owned by minors and other incapacitated persons or by persons residing outside the State;

(e) the assessment of a business owned by any person whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator-General, the Official Trustee, or any receiver or manager appointed by or under any order of a Court;

(f) the administration of the check posts set up and barriers erected under this Act and the regulation of the work therein;

<sup>2</sup>[ \* \* \* ]

(h) compelling the submission of returns;

(i) the form in which and the particulars to be contained in any declaration to be given under this Act, the authority from whom, the conditions subject to which and the fees subject to payment of which any form of declaration prescribed

---

<sup>1</sup> This clause was inserted by section 4 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1968 (Tamil Nadu Act 12 of 1968).

<sup>2</sup> The following clause was omitted by section 29 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972):—

“(g) the disposal of goods confiscated under this Act and of the proceeds thereof;”



under [sub-sections (3) and (4)] of section 3 may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;

(j) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(k) the term of office, and the conditions of service, of the members of the Appellate Tribunal;

(l) the circumstances in which and the extent to which, fees paid in pursuance of section 36 may be refunded;

(m) the issue of bills or cash memoranda, the class or classes of dealers who should maintain counterfoils for the same and the particulars to be shown in and the manner of maintenance of such counterfoils and the time for which they should be preserved;

(n) the maintenance of purchase bills or accounts of purchases and sales by dealers and the time for which they should be preserved;

(o) the issue of delivery notes in respect of goods delivered or transferred to retail dealers in pursuance of sales effected to them, the form and manner of their issue and the time for which they should be preserved;

(p) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act.

(3) (a) In making a rule under sub-section (1) or sub-section (2), the Government may provide that a person guilty of a breach thereof shall be punishable with fine which may extend to one thousand rupees and, where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

---

<sup>1</sup> This expression was substituted for the expression "sub-section (3)" by section 17 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980).

(b) No Court inferior to that of a \*Presidency Magistrate or a Magistrate of the Second-class shall inquire into or try any offence consisting of a breach of a rule.

<sup>1</sup>[(4) (a) All rules made under this Act shall be published in the †*Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(b) All notifications issued under this Act, shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(5) Every rule made or notification issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.]

<sup>1</sup> These sub-sections were substituted for the following sub-sections (4) and (5) by section 13 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961:—

“(4) All rules made under this section shall be published in the *Fort St. George Gazette*, and upon such publication shall have effect as if enacted in this Act.

(5) All rules made and all notifications issued under this Act shall, as soon as possible after they are made, be placed on the table of both the Houses of the Legislature and shall be subject to such modifications by way of amendment or repeal as the Legislature may make either in the same session or in the next session.”

\* According to clauses (b) and (c) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the second class shall be construed as a reference to a Judicial Magistrate of the second class and any reference to a Presidency Magistrate shall be construed as a reference to a Metropolitan Magistrate with effect on and from the 1st April 1974.

† Now the *Tamil Nadu Government Gazette*.

Power to  
summon wit-  
nesses and  
production  
of docu-  
ments.

54. <sup>1</sup>[(1)] An assessing authority or an appellate or revising authority (including the Appellate Tribunal) or any officer of the Commercial Taxes Department not lower in rank than an Assistant Commercial Tax Officer shall, for the purposes of this Act, have all the powers conferred on a Court by the Code of Civil Procedure, 1908 (Central Act V of 1908), for the purpose of—

(a) summoning and enforcing the attendance of, any person and examining him on oath or affirmation; and

(b) compelling the production of any document.

<sup>2</sup>[(2) Without prejudice to the provisions of any other law for the time being in force, where a person to whom a summons is issued either to attend to give evidence, or produce accounts, registers, records or other documents at a certain place and time intentionally omits or fails to attend or produce accounts, registers, records or other documents at such place or time, the authority or officer mentioned in sub-section (1) may after giving the person concerned a reasonable opportunity of being heard impose upon him by way of penalty a sum not exceeding five hundred rupees as it or he thinks fit.

(3) Any officer of the Commercial Taxes Department, not lower in rank than an Assistant Commercial Tax Officer shall have powers to call for such information, particulars or records as he may require from any person for the purpose of assessment, levy and collection of tax under this Act.]

<sup>1</sup> Section 54 was renumbered as sub-section (1) of that section by section 30 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup>These sub-sections were added by section 30, *ibid*

<sup>1</sup>[54-A. (1) <sup>2</sup>[Any assessing authority or appellate or revising authority under this Act or any officer of the Commercial Taxes Department not lower in rank than an Assistant Commercial Tax Officer], may by writing, for the require any person or authority to furnish such information, particulars or records available with that person or authority as will be useful or relevant to any proceeding under this Act. Power to get information.

(2) The person or authority from whom such information, particulars or records is or are required under sub-section (1) shall furnish, within a reasonable time, the information, particulars or records if available.]

55. (1) An assessing authority or an appellate or revising authority (including the Appellate Tribunal) may, at any time within three years from the date of any order passed by it, rectify any error apparent on the face of the record : Power to rectify any error apparent on the face of record.

Provided that no such rectification which has the effect of enhancing an assessment or any penalty shall be made unless such authority has given notice to the dealer and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment or penalty, the assessing authority shall make any refund which may be due to the dealer.

(3) Where any such rectification has the effect of enhancing an assessment or penalty, the assessing authority shall give the dealer a revised notice of assessment or

<sup>1</sup> This section was inserted by section 31 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> These words were substituted for the words "Any assessing authority or appellate or revising authority under this Act" by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of the 1981).

penalty and there upon the provisions of this Act and the rules made there under shall apply as if such notice had been given in the first instance.

<sup>1</sup>[(4) The provisions of this Act relating to appeal and revision shall apply to an order of rectification made under this section as they apply to the order in respect of which such order of rectification has been made.]

<sup>2</sup>[56. \* \* \* \* \*]

Prohibition of disclosure of particulars produced before sales Tax Authorities.

57. (1) All particulars contained in any statement made, return furnished or <sup>3</sup>[accounts, registers, records or documents] produced under the provisions of this Act or in any evidence given or affidavit or deposition made, in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall be treated as confidential and shall not be disclosed.

<sup>1</sup> This sub-section was added by section 32 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972).

<sup>2</sup> The following section was omitted by section 33 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972) :—

“56. *Power to remove difficulties.*— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

(2) All orders made under sub-section (1) shall, as soon as possible after they are made, be placed on the Table of both the Houses of the Legislature and shall be subject to such modifications by way of amendments or repeal as the Legislature may make either in the same session or in the next session.”

<sup>3</sup>These words were substituted for the words “accounts or documents” by section 12(1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960).

(vii) to an officer of any department other than the Commercial Taxes Department of the State Government after obtaining—

(a) the permission of the <sup>1</sup>[Assistant Commissioner] of the district where such particulars are to be furnished by an officer subordinate to the <sup>1</sup>[Assistant Commissioner]; and

(b) the permission of the Board of Revenue\* where such particulars are to be furnished by <sup>2</sup>[an Assistant Commissioner] or an Appellate Assistant Commissioner or a Deputy Commissioner :

Provided that such particulars shall be furnished under clause (vii) only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment;

(viii) Nothing herein contained shall prevent the publication of the final assessment of any party in the prescribed manner.

Sale or purchase deemed to have taken place inside the State in certain cases.

58. (1) Any sale or purchase which took place on or before the 6th day of September 1955 shall be deemed to have taken place inside the State if the goods have actually been delivered as a direct result of such sale or purchase for the purpose of consumption in the State, notwithstanding the fact that under the general law relating to sale of goods the property in the goods has by reason of such sale or purchase passed in another State, and be subject to tax under this Act accordingly.

(2) The provisions of this section shall not affect the liability to tax of any sale or purchase under any other provision of this Act.

<sup>1</sup> These words were substituted for the words "Commercial Tax Officer" by section 18(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1980 (Tamil Nadu Act 29 of 1980), which was deemed to have come into force on the 20th July 1979.

<sup>2</sup> These words were substituted for the words "a Commercial Tax Officer" by section 18(ii), *ibid.*

\*By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

59. (1) The Government may, by notification, alter, add to or cancel any of the Schedules.

Power to  
amend  
Schedules.

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislature, as soon as may be, but in any case during the next session of the Legislature following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the alteration, addition or cancellation, as the case may be, of the Schedules specified in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when the Legislature is in session, such a Bill shall be introduced in the Legislature during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislature, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to any of the Schedules shall be considered as relating to the Schedules as for the time being amended in exercise of the powers conferred by this section.

60. <sup>1</sup>[(1)] Notwithstanding anything contained in this Act, the sale or purchase of such of those goods—

Certain transactions deemed to be first sales or purchases.

(i) as were not liable to tax only at the point of first sale or purchase before the commencement of this Act; and

(ii) as are liable to tax only at the point of first sale or purchase under sub-section (2) of section 3 of this Act; effected within the State after the commencement of this Act shall be deemed to be the first sale or purchase for

<sup>1</sup> Section 60 was renumbered as sub-section (1) of that section by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1979 (Tamil Nadu Act 33 of 1979).

the purposes of this Act, although any sale or purchase of such goods has taken place within the State before such commencement.

<sup>1</sup>[(2) Notwithstanding anything contained in this Act, the sale or purchase of such of those goods—

(i) as were not liable to tax only at the point of first sale or purchase before the inclusion of such goods in the First Schedule; and

(ii) as are liable to tax only at the point of first sale or purchase under sub-section (2) of section 3 of this Act ;

effected within the State after the inclusion of such goods in the First Schedule shall be deemed to be the first sale or purchase for the purposes of this Act, although any sale or purchase of such goods has taken place within the State before such inclusion:

Provided that in the case of goods which are held in stock on the date on which such goods are included in the First Schedule and which had already suffered tax prior to that date and which by virtue of this section have become taxable at the point of first sale or purchase on or after the said date, the rate of tax payable by any dealer in respect of those goods under this Act shall be reduced to the difference between the rate of tax payable on the sale or purchase of goods under sub-section (2) of section 3 of this Act and the rate of tax which the goods had already suffered prior to the said date:

Provided further that if the rate of tax payable under sub-section (2) of section 3 is less than the rate at which the goods have already suffered tax prior to the said date, no further tax shall become payable on such goods under this Act.]

---

<sup>1</sup> Section 60 was renumbered as sub-section (1) of that section and this sub-section was inserted by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1979 (Tamil Nadu Act 33 of 1979).



61. <sup>1</sup>[(1) (i) The Madras General Sales Tax Act, 1939, <sup>Repeal.</sup> (Madras Act IX of 1939) (hereinafter in this section referred to as the said Act) is hereby repealed.

(ii) The repeal of the said Act by clause (i) shall not affect—

(a) anything done or any offence committed, or any fine or penalty incurred or any proceedings begun before the commencement of this Act; or

(b) the previous operation of the said Act or anything duly done or suffered thereunder; or

(c) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or

(d) any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or

(e) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(iii) Subject to the provisions of clause (ii), anything done or any action taken including any appointment made, notification, notice or order issued, rule, form or regulation framed, certificate, licence or permit granted, under the said Act shall be deemed to have been done or taken under the corresponding provision of this Act and shall continue in force accordingly, unless and until superseded by anything done or any action taken under this Act.]

---

<sup>1</sup> This sub-section was substituted and was deemed always to have been substituted for the following sub-section (1) by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963) :—

“(1) The Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) is hereby repealed :

Provided that such repeal shall not affect the previous operation of the said Act or any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject thereto, anything done or any action taken including any appointment, notification, notice, order, rule, form, regulation, certificate, licence or permit in the exercise of any power conferred by or under the said Act shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken, and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.”

(2) Notwithstanding anything contained in sub-section (1) any application, appeal, revision or other proceeding made or preferred to any officer or authority under the said Act and pending at the commencement of this Act, shall after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceeding under this Act if it had been in force on the date on which such application, appeal, revision or other proceeding was made or preferred.

### THE FIRST SCHEDULE.

#### GOODS IN RESPECT OF WHICH SINGLE POINT TAX IS LEVIABLE UNDER SUB-SECTION (2) OF SECTION 3.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT
1	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof 1]      **      **      ]	At the point of first sale in the State.	2[15]

<sup>1</sup> The words "and typewriter ribbons" which were added by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1973 (Tamil Nadu Act 16 of 1973), which was deemed to have come into force on the 23rd February 1973, were omitted by section 10 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>2</sup> These figures were substituted for the figures "12" by section 2 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970.

[The figures "12", "11" and "10" were earlier substituted for the figures "11", "10" and "7" respectively by section 9 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967, by section 5 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965) and by section 3 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963)].

<i>Serial number.</i>	<i>Description of the goods.</i>	<i>Point of levy.</i>	<i>Rate of tax.</i>
(1)	(2)	(3)	(4)
			PER CENT
	<sup>1</sup> [1-A Typewriter ribbons and similar ribbons whether or not on spools.	At the point of first sale in the State.	15]
	<sup>2</sup> [1-B. Teleprinters, parts and accessories thereof.	Do.	15]
2	All clocks, timepieces and watches and parts there — of <sup>3</sup> [and watch straps].	Do.	[15]

<sup>1</sup> This item and the entries were inserted by section 10 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>2</sup> This item and the entries were inserted by section 4 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1979 (Tamil Nadu Act 33 of 1979), which was deemed to have come into force on the 1st April 1959.

<sup>3</sup> These words were added by section 10 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>4</sup> These figures were substituted for the figures "12" by section 2 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures "12" and "11" were earlier substituted for the figures "11" and "10" respectively by section 9 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965)].

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT
<sup>1</sup> [3	Motor vehicles including motor cars, motor taxicabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries, chasis of motor vehicles, bodies built on chasis of motor vehicles belonging to others (on the turnover relating to bodies), component parts of motor vehicles, all varieties of trailers, by whatever name known, tyres (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailers (whether or not such tyres and tubes are also used for other vehicles), and articles (excluding batteries) adapted for use generally as parts and accessories of motor vehicles and trailers.	At the point of first sale in the State.	<sup>2</sup> [15]
<sup>3</sup> [3A	<sup>4</sup> [Electric storage batteries and parts thereof including containers, covers and plates.]	Do.	15
3B	Dry Cells	Do.	15]

<sup>1</sup> These items and entries were substituted for the following item 3 and the entries relating thereto by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which was deemed to have come into force on the 23rd December 1964 :—

"3	Motor vehicles including motor cars, motor taxicabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries, chasis of motor vehicles, component parts of motor vehicles ; articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles not being such articles as are ordinarily also used for purposes other than as parts or accessories of motor vehicles.	Do.	7"
----	--	-----	----

In the said item, in column (2), after the words "component parts of motor vehicles" the words "all varieties of trailers, by whatever name known" were inserted by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st April 1964 ; and in column (4), for the figure "7", the figures "10" were substituted by section 3 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963).

<sup>2</sup> These figures were substituted for the figures "12" by section 2 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. (The figures "12" and "11" were earlier substituted for the figures "11" and "10" respectively by section 9 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>3</sup> These items and entries were substituted for the following item and the entries relating thereto, by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1972 (Tamil Nadu Act 11 of 1972), which was deemed to have come into force on the 24th February 1972:—

"3-A. Batteries (excluding dry cells) .. ..	Do.	10"
---	-----	-----

<sup>4</sup> This entry was substituted for the entry "Batteries" by section 2(a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975.

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
	<sup>1</sup> [3-C Spark plugs .. .. .]	At the point of first sale in the State.	15]
4	<sup>2</sup> [Refrigerators or other refrigerating appliances, air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including cooling appliances, apparatus and instruments, parts and accessories thereof.]	Do.	<sup>3</sup> [15]
5	Wireless reception instruments and apparatus, <sup>4</sup> [television sets], radios and radio gramophones, electrical valves, accumulators, amplifiers, and loudspeakers and spare parts and accessories thereof.	Do.	<sup>3</sup> [15]

<sup>1</sup> This item and entries were inserted by section 2 (a) of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1974 (Tamil Nadu Act 5 of 1975), which was deemed to have come into force on the 30th November 1974.

<sup>2</sup> This entry was substituted for the following entry by section 2 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1978 (Tamil Nadu Act 39 of 1978), which was deemed to have come into force on the 1st July 1978 :—

“Refrigerators, air conditioning plants, component parts of refrigerators or air conditioning plants.”

<sup>3</sup> These figures were substituted for the figures “12” by section 2 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures “12”, “11” and “10” were earlier substituted for the figures “11”, “10” and “7” respectively by section 9 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967, by section 5 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965) and by section 3 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963)].

<sup>4</sup> These words were inserted by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1975 (Tamil Nadu Act 44 of 1975), which was deemed to have come into force on the 8th October 1975.

Serial number (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
6	<sup>1</sup> [Cinematographic equipment including cameras, projectors, sound recording and reproducing equipment, lenses, films, arc carbon or cinema carbon and parts and accessories required for use therewith.]	At the point of first sale in the State.	<sup>2</sup> [15]
7	Photographic and other cameras, and enlargers, lenses, films, plates, paper, cloth and other parts and accessories required for use therewith.	Do.	<sup>2</sup> [15]
<sup>3</sup> [7-A	** **	**	]
8	Binoculars, telescopes and opera glasses ..	Do.	<sup>2</sup> [15]
9	Gramophones and component parts thereof, <sup>4</sup> [gramophone records and gramophone needles.]	Do.	<sup>2</sup> [15]
10	<sup>5</sup> [Dictaphone, tape-recorder and other similar apparatus for recording sound and their parts and accessories.]	Do.	<sup>2</sup> [15]

<sup>1</sup> This entry was substituted for the following entry by section 2 (1) (a) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 29th October 1980:—

“Cinematographic equipment including cameras, projectors, sound recording and reproducing equipment, lenses, films, and parts and accessories required for use therewith”.

<sup>2</sup> These figures were substituted for the figures “12” by section 2 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures “12”, “11” and “10” were earlier substituted for the figures “11”, “10” and “7” respectively by section 9 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967, by section 5 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965) and by section 3 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963)].

<sup>3</sup> The following item and the entries which were inserted by section 10 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977) were however omitted by section 2 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1978 (Tamil Nadu Act 39 of 1978), which was deemed to have come into force on the 1st July 1978 :—

“7-A. All kinds of films (other than those specified elsewhere in this Schedule) At the point of first sale in the State. 15”.

<sup>4</sup> These words were substituted for the words “and records” by section 2 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1973 (Tamil Nadu Act 16 of 1973), which was deemed to have come into force on the 23rd February 1973.

<sup>5</sup> This entry was substituted for the following entry by section 10 (e) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977) :—

“Dictaphone and other similar apparatus for recording sound and spare parts thereof”

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
11	Sound transmitting equipment including tele-phones and loud speakers and spare parts thereof.	At the point of first sale in the State.	<sup>1</sup> [15]
12	All arms including rifles, revolvers, pistols and ammunition for the same.	Do.	<sup>1</sup> [15]
13	Iron and steel safes and almirahs .. .. .	Do.	<sup>1</sup> [15]
14	Mechanical lighters and cigarette cases .. .. .	Do.	<sup>1</sup> [15]
<sup>2</sup> [15]	Bullion pure or alloy and specie .. .. .	Do.	<sup>3</sup> [2]
16	Cotton waste .. .. .	Do.	<sup>4</sup> [4]
17	Cotton yarn waste .. .. .	Do.	<sup>4</sup> [4]
18	Artificial silk yarn and staple fibre yarn .. .. .	Do.	<sup>4</sup> [4]

<sup>1</sup> These figures were substituted for the figures "12" by section 2 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures "12", "11" and "10" were earlier substituted for the figures "11", "10" and "7" respectively by section 9 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967, by section 5 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965) and by section 3(a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963)].

<sup>2</sup> This item and entries were substituted for the following item and the entries relating thereto by section 3 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1963 (Tamil Nadu Act 10 of 1963), which was deemed to have come into force on the 1st April 1959:—

"15	Bullion and specie	.... ..	Do.	<sup>1</sup> / <sub>2</sub> "
-----	--------------------	---------	-----	-------------------------------

<sup>3</sup> This figure was substituted by section 2 (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978 for the figure "1", which in turn was substituted for the figures "<sup>1</sup>/<sub>2</sub>" by section 5(b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>4</sup> This figure was substituted for the figure "3" by section 2(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978. [The figures "3", "<sup>2</sup>/<sub>2</sub>" and "2" were earlier substituted for the figures "<sup>2</sup>/<sub>2</sub>", "2" and "1" respectively by section 9(2) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967, by section 5(c) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965) and by section 2(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st April 1964.]

Serial number:	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [18A	Blended cotton yarn with non-cellulosic fibre content not exceeding 16 2/3% by weight to that of cotton yarn (i.e. cotton/viscose or cotton/polynosic).	At the point of first sale in the State.	<sup>3</sup> ] 3
19	<sup>2</sup> [All kinds of jari including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.]	Do.	<sup>3</sup> [4]
<sup>4</sup> [20	* * *	*	* ]

<sup>1</sup> This item and entries were inserted by section 2(a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980), which was deemed to have come into force on the 5th December 1979.

<sup>2</sup> This entry was substituted for the following entry by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980), which was deemed to have come into force on the 9th January 1980:--

“Jari ”

<sup>3</sup> This figure was substituted for the figure “3” by section 2(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978. [The figures “3” and “2½” were earlier substituted for the figures “2½” and “2” respectively by section 9(2) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5(c) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

<sup>4</sup> The following item and entries were omitted by section 7(a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963), which came into force on the 1st April 1963:—

“20 All vegetable oils . . . . . Do. 3”



Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
21	<sup>1</sup> [(1) Ammonium Sulphate	At the point of first sale in the State.	PER CENT. <sup>4</sup> [3½]
	(2) Ammonium Sulphate Nitrate		
	(3) Urea		
	(4) Ammonium Chloride		
	(5) Sodium Nitrate		
	(6) Calcium Ammonium Nitrate		
	(7) Superphosphate Single		
	(8) Superphosphate Triple		
	(9) Kotka Phosphate		
	(10) Di-calcium Phosphate		
	(11) Potassium Chloride (Muriate of Potash)		
	(12) Sulphate of Potash		
	(13) Mono Ammonium Phosphate		
	(14) Di-ammonium Phosphate		
	(15) Ammonium Phosphate Sulphates of any description		
	(16) Nitrophosphates of any description		
	(17) N. P. K. Complex of various grades		
	(18) Bone meal		
	(19) Urea-ammonium Phosphate		
	(20) Fused Calcium Magnesium Phosphate		
	(21) Rockphosphate		
	<sup>2</sup> [(21-A) Zinc Sulphate]		
	(22) Any mixture of two or more of the articles mentioned in items <sup>3</sup> [(1) to (21) and (21-A)] above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax).]		

<sup>1</sup> This entry was substituted for the following entry by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1970 (Tamil Nadu Act 26 of 1970), which was deemed to have come into force on the 6th August 1970:—

“ Chemical fertilizers, that is to say—(1) ammonium sulphate, (2) ammonium nitrate, (3) urea, (4) ammonium chloride, (5) sodium nitrate, (6) Calcium ammonium nitrate, (7) super phosphate single, (8) super phosphate triple, (9) kotka phosphate, (10) di-calcium phosphate, (11) potassium chloride (muriate of potash), (12) sulphate of potash, (13) mono ammonium phosphate, (14) di-ammonium phosphate, (15) Bone meal, (16) any mixture of one or more of the articles mentioned in items (1) to (15) and one or more of the organic manures. ”

<sup>2</sup> This sub-item was inserted by section 10 (f) (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 2nd February 1977.

<sup>3</sup> This expression was substituted for the expression “(1) to (21)” by section 10 (f) (ii), *ibid.*

<sup>4</sup> These figures were substituted for the figure “3” by section 5 (d) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
1[22	** .. ..]		PER CENT.
[2[23	** .. ..]		

<sup>1</sup> The following item and the entries were omitted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965 :—

“22 Any pen, pencil or pen and pencil set, Do. 3”  
sold for Rs. 20 or more.

<sup>2</sup> The following item and entries were omitted by section 3 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1961 (Tamil Nadu Act 44 of 1961), which was deemed to have come into force on the 1st April 1961 :—

“23 Machinery (other than those falling under item 41) including any article, implement, contrivance, apparatus or part of such machinery made of any metal (not being a typewriter, tabulating machine, calculating machine and duplicating machine and parts thereof), hardware, iron and steel (other than those mentioned under declared goods) and all articles made therefrom (excluding articles used for agricultural purposes and all items specifically provided in the Schedule). Do. 3”

[The said item and entries were earlier substituted for the following original item and entries by section 13 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960)] :—

“23 Machinery (other than those falling under item 41, including any article, implement, contrivance, apparatus or part of such machinery made of any metal (not being a typewriter, tabulating machine, calculating machine and duplicating machine and parts thereof), hardware iron and steel (other than those mentioned under declared goods) and all articles made therefrom (excluding articles used for agricultural purposes) and all items specifically provided in the Schedule. Do. 3”

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4)
			PER CENT.
<sup>1</sup> [24	Milk foods (excluding milk but including milk powder.)	At the point of first sale in the State.	<sup>2</sup> [4]]
<sup>3</sup> [25		]	
<sup>3</sup> [26		]	
<sup>3</sup> [27		]	
<sup>3</sup> [28		]	
<sup>3</sup> [29		]	

<sup>1</sup> This item and entries were substituted for the following item and the entries relating thereto, by section 13(2) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960) :—

" 24	Milk foods (excluding fresh milk) but including milk powder.	Do.	3"
------	--	-----	----

<sup>2</sup> This figure was substituted by section 9(3) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967, for the figures "3½" which in turn were substituted for the figure "3" by section 5(d) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>3</sup> The following items and the entries relating thereto were omitted by section 2(iii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st April 1964 :—

"25	Asafoetida .. .. .	Do.	3
26	All kinds of wood and timber.....and similar articles (excluding firewood and charcoal).	Do.	3
27	Ice and ice fruits .. .. .	Do.	3
29	Biscuits and cakes (packed, tinned or otherwise excluding bread).	Do.	3"

<sup>4</sup> The following item and the entries relating thereto were omitted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965 :—

"28	Confectionery (tinned, packed or otherwise) ..	Do.	3"
-----	--	-----	----

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4)
			PER CENT.
30	Precious stones, namely, diamonds, emeralds, rubies, real pearls <sup>1</sup> [cat's eye] and sapphires, whether they are sold loose or as forming part of any article in which they are set.	At the point of first sale in the State.	<sup>2</sup> [9]
31	Chicory .. .. .	Do.	<sup>3</sup> [6]
32	Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted) coffee powder, but not including coffee drink.	Do.	<sup>3</sup> [6]
<sup>4</sup> [33]		1	

<sup>1</sup> These words were inserted by section 6(a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

<sup>2</sup> This figure was substituted for the figure "7" by section 2(b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures "7", "4" and "3½" were earlier substituted for the figures "4", "3½" and "3" respectively by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1969 (Tamil Nadu Act 2 of 1969), which was deemed to have come into force on the 11th December 1968, by section 9(3) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5(d) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

<sup>3</sup> This figure was substituted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 31st March 1975 for the figures "5½" which in turn were substituted for the figure "5" by section 5(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>4</sup> The following item was omitted by section 7 of the Tamil Nadu General Sales Tax (Amendment) Act, 1962 (Tamil Nadu Act 5 of 1962), which was deemed to have come into force on the 1st April 1962 :—

"33	French coffee (if the coffee portion of the French coffee has not already suffered tax in the State under item 32).	Do.	5"
-----	---	-----	----

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
34	Cement .. .. .	At the point of first sale in the State.	<sup>1</sup> [10]
<sup>2</sup> [35	***                    ***                    *** ]		
36	Tea, that is to say, any one of the forms of tea in which it is sold but not including tea crink <sup>3</sup> [or green tea leaves].	Do.	<sup>4</sup> [6]

<sup>1</sup> These figures were substituted for the figure "8" by section 2(iii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978. [The figures "8", "6" and "5½" were earlier substituted for the figures "6", "5½" and "5" respectively by section 2(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970, by section 9(4) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

<sup>2</sup> The following item and the entries relating thereto were omitted by section 2(1) (b) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980 :—

"35 Kerosene .. .. . Do. 8½"

[In the said item, the figures "8½" were earlier substituted by section 6 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 16th November 1973 for the figures "5½" which in turn were substituted for the figure "5" by section 5(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

<sup>3</sup> These words were added by section 8(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964).

<sup>4</sup> This figure was substituted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975 for the figures "5½" which in turn were substituted for the figure "5" by section 5(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
37	<sup>1</sup> [All kinds of soaps <sup>2</sup> [(excluding hand made soaps)], soap flakes, soap powders, detergent powders and liquids <sup>3</sup> (* * * *)].	At the point of first sale in the State.	<sup>4</sup> [6]
38	<sup>5</sup> [Cycles bicycles, tricycles, cycle-rickshaws, tandem cycles, cycle combinations and perambulators and parts and accessories including tyres and tubes].	Do.	<sup>6</sup> [6]
<sup>7</sup> [39	****	****]	

<sup>1</sup> This entry was substituted for the following entry by section 2 of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1968 (Tamil Nadu Act 13 of 1968), which was deemed to have come into force on 1st August 1968 :—

“All kinds of soaps and soap powder including metal polishing bar”.

The said entry was earlier substituted for the original entry “Soaps” by section 9(5) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which came into force on the 1st July 1967.

<sup>2</sup> These brackets and words were inserted by section 8(i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 20th February 1974.

<sup>3</sup> The words “and metal polishing bars” were omitted by section 10(g) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>4</sup> This figure was substituted by section 2(iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978, for the figures “5½”, which in turn were substituted for the figure “5” by section 5(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>5</sup> This entry was substituted for the following entry by section 10(h) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977):—

“Bicycles, tandem cycles and cycle combination, tyres, tubes and accessories and parts”.

In the said entry for the word “tandem” the words “tandem” was earlier substituted by section 14 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1961 (Tamil Nadu Act 8 of 1961), which came into force on the 1st April 1961.

<sup>6</sup> This figure was substituted by section 9 (4) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 for the figures “5½”, which in turn were substituted for the figure “5” by section 5(e) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>7</sup> The following item was omitted by section 3 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1961 (Tamil Nadu Act 44 of 1961), which was deemed to have come into force on the 1st April 1961:—

“39. Leather goods of all kinds excluding footwear. Do. 5”.

Serial number.	Description of the goods.	Point of levy.	Rate of Tax.
(1)	(2)	(3)	(4)
			PER CENT.
40	<sup>1</sup> [(i) Sheets, (ii) cushions, (iii) pillows, (iv) mattresses, and (v) other articles, made of foam rubber, plastic foam or other synthetic foam.]	At the point of first sale in the State.	<sup>2</sup> [9]

<sup>1</sup> This entry was substituted for the following entry by section 2(b) of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1975 (Tamil Nadu Act 5 of 1975), which was deemed to have come into force on the 13th November 1974 :—

“Foamed rubber sheets, foamed rubber cushions and foamed rubber pillows”.

The said entry was earlier substituted for the following original entry by section 35 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972 (Tamil Nadu Act 31 of 1972) :—

“Foamed rubber sheets, cushions, pillows and other like articles”.

<sup>2</sup> This figure was substituted for the figure “7” by section 2(b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures “7” and “6½” were earlier substituted for the figures “6½” and “6” respectively by section 9(6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5(f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965.)]

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
41	All kinds of electrical goods (other than those specified elsewhere in this Schedule), including wires, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, meter boxes, switch boxes, meter boards, switch boards, electrical earthen-ware and porcelain-ware.	At the point of first sale in the State.	9

<sup>1</sup> The original item 41 stood as follows :—

"41 All electrical goods, instruments, apparatus, appliances and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts.	Do.	6"
--	-----	----

In the said item, the following entry was substituted for the entry in column (2) by section 8(ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964) :—

"All electrical goods, machinery, instruments, apparatus, appliances, accessories and component parts (either sold as a whole or in parts), including fans, lighting bulbs, electrical earthenwares, porcelain and all other instruments, apparatus, appliances, accessories and component parts, the use of which cannot be had except with the application of electrical energy."

In the entry as so substituted, after the words "All electrical goods", the brackets and words "(other than those specifically mentioned in this Schedule)" were inserted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1972 (Tamil Nadu Act 11 of 1972), which was deemed to have come into force on the 24th February 1972. Again in column (4) of the said item 41, for the figures "6", 6½ and "7", the figures "6½", "7" and "9" were substituted respectively by section 5(f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965), by section 9(6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 2(b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. The present items 41, 41-A, 41-B and 41-C and the entries relating thereto were substituted for item 41 and its corresponding entries by section 2(c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975.





Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
<sup>1</sup> [42	* * *		
<sup>2</sup> [43	Vacuum flasks of all kinds, including refills for such vacuum flasks.	At the point of first sale in the State.	<sup>3</sup> [8]
<sup>4</sup> [44			
45	Vegetable products, that is to say, any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption.	Do.	<sup>3</sup> [8]
<sup>5</sup> [46			

<sup>1</sup> The following item and the entries relating thereto were omitted by section 2(b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965:—

<sup>6</sup> 42	Crockery and cutlery, including knives, forks and spoons, articles made of glass, China porcelain or glazed earthenware adopted for domestic use.	Do.	6 <sup>7</sup>
-----------------	---	-----	----------------

<sup>2</sup> This item and entries were substituted for the following item and the entries relating thereto by section 2 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which was deemed to have come into force on the 1st April 1964 :—

<sup>6</sup> 43	Vacuum flasks of all kinds .. .. .	Do.	6
-----------------	------------------------------------	-----	---

<sup>3</sup> This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. [The figures "7" and "6½" were earlier substituted for the figures "6½" and "6" respectively by section 9 (6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965)].

<sup>4</sup> The following item and the entries relating thereto were omitted by section 3 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1961 (Tamil Nadu Act 44 of 1961) :—

<sup>6</sup> 44	Upholstered furniture, sofa sets, dressing tables and furniture of all types including those made of steel and pile carpets (other than those mentioned in item 13).	Do.	6 <sup>7</sup>
-----------------	--	-----	----------------

<sup>5</sup> The following item and the entries relating thereto were omitted by section 2 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965 :—

<sup>6</sup> 45	Paints, colours and varnish, lithographic printing and duplicating inks.	Do.	6 <sup>7</sup>
-----------------	--	-----	----------------

Serial number.	Description of the goods.		Point of levy.	Rate of tax.
(1)	(2)		(3)	(4)
[47	***	***	***	PER CENT.
47-A	***	***	***]	

<sup>1</sup> The original item 47 and the entries relating thereto stood as follows :—

“ 47 Lubricating oils and greases .. .. . Do. 6”

In the said item in column (2), for the words “Lubricating oils and greases”, the words and brackets “Lubricating oils, all kinds of mineral oils (not otherwise provided for in this Act), quenching oils and greases” were substituted by section 2 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st April 1964 and in column (4) thereof, for the figure “6” the figures “6½” were substituted by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965); again for the said figures “6½” the figure “7” was substituted by section 9 (6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967. During the period commencing on the 1st April 1964 and ending with the 30th November 1965, for item 47 and the entries relating thereto, the following items and entries relating thereto were substituted by section 2 (a) of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1967 (Tamil Nadu Act 19 of 1967) :—

“ 47 Lubricating oils (not otherwise provided for in this Act), quenching oils and greases. Do. 6

47-A All kinds of mineral oils (other than those falling under item 47 and not otherwise provided for in this Act) including furnace oil. Do. 6”

The figures in column (4) of the said items 47 and 47-A were subsequently amended as “6½” and “7” during the period commencing on the 1st December 1965 and ending with the 17th June 1967 and with effect on and from the 18th June 1967 by sections 2(b) and 2(c) respectively of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1967 (Tamil Nadu Act 19 of 1967). Again for the figure “7” in column (4) of the said items 47 and 47-A the figure “8” was substituted by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. In the said item 47-A, for the words and figures “other than those falling under item 47”, the words, figures and letter “other than those falling under item 47 of this Schedule, and under item 3A of the Second Schedule” were substituted by section 5 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976. The said items 47 and 47-A and the entries relating thereto were, however, omitted by section 2(1)(b) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980.

Serial number.	Description of the goods.			Point of levy.	Rate of tax.
(1)	(2)			(3)	(4)
					PER CENT
<sup>1</sup> [48	***	***	***	***]	
<sup>2</sup> [49	***	***	***]		
50	Mercury			At the point of first sale in the State.	<sup>3</sup> [8]

<sup>1</sup> The following item and the entries relating thereto were omitted by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1961 (Tamil Nadu Act 2 of 1961), which was deemed to have come into force on the 19th October 1960 :—

“ 48 Tinned, canned, bottled or packed foods or provisions (excluding those mentioned under items 24, 28 and 29). Do. 6 ”

<sup>2</sup> The following item and the entries relating thereto were omitted by section 2 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965 :—

“ 49 Camphor .. .. . Do. 6 ”

<sup>3</sup> This figure was substituted for the figure “7” by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. [The figures “7” and “6½” were earlier substituted for the figures “6½” and “6” respectively by section 9 (6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965.)]

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
1 [51	(i) Scents and perfumes ; (ii) hair oils, hair creams, hair dyes, hair darkeners, hair tonics, shampoos, hair lotions, brilliantines, pomades and vaselines ; (iii) lipsticks, lipsalve, nail polish, beauty boxes, nail brush, face powder, toilet powder, baby powder, talcum powder, powder compacts, powder pads and puffs, toilet sets (with or without contents), scentspray, depilatories, blemish-removers, cleansing milk, eye-liners—all sorts, eye shadow, eye brow pencils, eau-de-cologne, eye-lash brushes, toilet sponges, solid colognes, lavender-water, snows, face creams, all purpose creams, cold creams, cleansing creams, make-up creams, vanishing creams, beauty-milk, skin-foods, skin-tonics, complexion rouge, nail cutters, sanitary towels, astringent lotions, after-shave lotions and creams and deodorants.	At the point of first sale in the State.	12]

<sup>1</sup> The original item 51 and the entries relating thereto read as follows :—

“ 51 Scents and perfumes, powders, snows, scented hair oils, scented sticks, cosmetics and toilet requisites except soaps. Do. 6 ”

For the said item and the entries the following item and entries were substituted by section 7 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1963 (Tamil Nadu Act 6 of 1963) :—

“ 51 Scents and perfumes, powders, snows and scented hair oils. Do. 6 ”

In the said item in column (2), after the word “snows”, the brackets and words “(including all purpose creams and cold and vanishing creams)” were inserted by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965. In column (2) as so amended, for the said entry the present entry was substituted by section 10 (k) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977. In the same item 51 in column (4), the present figures “12” were substituted for the figure “9” by section 2 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975. [The figures “9”, “7” and “6½” were earlier substituted for the figures “7”, “6½” and “6” respectively by section 2 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970, by section 9 (6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965)].

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [51-A	Tooth pastes, tooth powders and other dentifrices, tooth brushes, tongue cleaners and mouthwashes.	At the point of first sale in the State:	8
51-B	Shaving sets (with or without contents), razors, safety razors, razor blades, shaving brushes and shaving creams.	Do.	8]
<sup>2</sup> [52	** **]		
53	Fireworks, including coloured matches.	Do.	<sup>3</sup> [8]
<sup>4</sup> [54	** **]		

<sup>1</sup> These items and the entries relating thereto were inserted by section 10 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>2</sup> The following item and the entries relating thereto were omitted by section 2 (f) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which came into force on the 1st April 1965:—

"52	Furs and skins (other than those of cattle, sheep and goats) and articles, of personal or domestic use made therefrom.	Do.	6"
-----	--	-----	----

<sup>3</sup> This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. (The figures "7" and "6½" were earlier substituted for the figures "6½" and "6" respectively by section 9 (6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>4</sup> The following item and the entries relating thereto were omitted by section 3 of the Tamil Nadu General Sales Tax Act (Third Amendment) Act, 1961 (Tamil Nadu Act 44 of 1961), which was deemed to have come into force on the 1st April 1961:—

"54	Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates, and photo and other frames.	Do.	6"
-----	--	-----	----

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT. [9]
55	<sup>1</sup> [All varieties of tractors and bulldozers, component parts of tractors and bull-dozers, tyres (including pneumatic tyres) and tubes ordinarily used for tractors and bull-dozers (whether or not such tyres and tubes are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of tractors and bulldozers.]	At the point of first sale in the State.	
55-A	Rear Dumps, Loaders, Scrapers, <sup>4</sup> (Platform Trucks) Forklift Trucks and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part, tyres (including pneumatic tyres) and tubes ordinarily used for the above (whether or not such tyres and tubes are also used for other vehicles), and articles (excluding batteries) adapted for use generally as parts and accessories of the above.	Do.	9]
<sup>5</sup> [56	** **	**]	

<sup>1</sup> This entry was substituted for the entry "All varieties of tractors and bulldozers" by section 2 (g) of the Tamil Nadu General Sales Tax (Amendment) Act, 1965 (Tamil Nadu Act 7 of 1965), which was deemed to have come into force on the 23rd December 1964.

<sup>2</sup> This figure was substituted for the figure "7" by section 2 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 26th February 1970. [The figures "7" and "6½" were earlier substituted for the figures "6½" and "6" respectively by section 9(6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).]

<sup>3</sup> This item and the entries relating thereto were inserted by section 2 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1973 (Tamil Nadu Act 16 of 1973), which was deemed to have come into force on the 21st February 1973.

<sup>4</sup> These words were inserted by section 10 (m) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>5</sup> The following item and the entries relating thereto were omitted by section 2 (v) of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st day of April 1964:--

<sup>5</sup>56 Plastic sheets and fabrics and articles made there from. Do.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
57	Folding umbrellas and parts	At the point of first sale in the State.	<sup>1</sup> [3]
<sup>2</sup> [58	** ** *		1
<sup>3</sup> [59	Wattle bark, Avaram bark, Konnam bark, Wattle extract, Quobracho and Chestnut extract.	At the point of last purchase in the State.	<sup>4</sup> (2)]
<sup>5</sup> [60	Raw wool, goat's hair and similar fibrous growth on the bodies of animals.	At the point of first sale in the State.	<sup>4</sup> (2)]

<sup>1</sup> This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. (The figures "7" and "6½" were earlier substituted for the figures "6½" and "6" respectively by section 9 (6) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (f) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>2</sup> The following item and the entries relating thereto were omitted by section 2 (v) of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st April 1964:—

"58	Musical instruments	At the point of first sale in the State.	"6"
-----	---------------------	--	-----

<sup>3</sup> This item and the entries relating thereto were substituted for the following original item and entries by section 13 (3) of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960):—

"59	Wattle bark including dyeing and tanning materials.	At the point of last purchase in the State.	"3"
-----	---	---	-----

<sup>4</sup> This figure was substituted by section 9 (7) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 for the figures "1½" which in turn were substituted for the figure "1" by section 5 (g) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>5</sup> This item and the entries relating thereto were substituted for the following item and entries by section 8 (iii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1964 (Tamil Nadu Act 15 of 1964):—

"60	Raw wool	At the point of last purchase in the State.	"3"
-----	----------	---	-----



Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
61	Palmyra fibres and stalks	At the point of last purchase in the State.	2
62	Sugarcane	Do.	<sup>1</sup> (12)
63	Potatoes	At the point of first purchase in the State.	2
<sup>2</sup> [64	<sup>3</sup> [(i) Ingots, (ii) bars, (iii) blocks, (iv) slabs, (v) billets, (vi) shots, (vii) pellets, (viii) plates, (ix) sheets, <sup>4</sup> [(x) circles, (xi) strips, (xii) rods and (xiii) wire rods, of aluminum, pure or alloy.]	At the point of first sale in the State.	<sup>6</sup> [6]
	<sup>5</sup> [Provided that, if any aluminium, pure or alloy, has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under the same or any other sub-item aforesaid.]		
65	Caustic soda	Do.	<sup>6</sup> [6]

<sup>1</sup> These figures were substituted for the figure "7" by section 4 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 30 of 1974), which was deemed to have come into force on the 15th August 1974. (The figures "7", "4" and "3½" were earlier substituted for the figures "4", "3½" and "3" respectively by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1968 (Tamil Nadu Act 7 of 1968), which was deemed to have come into force on the 25th January 1968, by section 9 (3) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967 and by section 5 (d) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>2</sup> These items and the entries relating thereto were added by section 5 (h) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965).

<sup>3</sup> This entry was substituted for the entry "Aluminium ingots" by section 2 (c) of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1974 (Tamil Nadu Act 5 of 1975), which was deemed to have come into force on the 2nd October 1974.

<sup>4</sup> These sub-items were substituted for the sub-items "(x) circles and (xi) strips" by section 6 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

<sup>5</sup> This proviso was added by section 10 (n) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>6</sup> This figure was substituted for the figures "5½" by section 9 (4) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [66	<sup>2</sup> [Fungicides, herbicides, insecticides, pesticides, rodenticides and combinations thereof.]	At the point of first sale in the State.	3½]
<sup>3</sup> [67	** **	]	
<sup>4</sup> [68	** **	]	

<sup>1</sup> This item and the entries relating thereto were added by section 2 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1967 (Tamil Nadu Act 11 of 1967), which was deemed to have come into force on the 1st July 1967.

<sup>2</sup> This entry was substituted for the entry "Pesticides and insecticides" by section 10 (o) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977).

<sup>3</sup> The following item and the entries relating thereto which were added by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1969 (Tamil Nadu Act 20 of 1969), which was deemed to have come into force on the 1st April 1969 were, however, omitted by section 2 (1) (c) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981):—

" 67 ] Fuel gas (Burshane, Calgas and Do. 7"  
the like).

Earlier, for the figure " 7 " the figure " 8 " was substituted by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>4</sup> The following item and the entries relating thereto which were added by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1970), which was deemed to have come into force on the 18th October 1969 were, however, omitted by section 10 (p) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977 :—

" 68 Jaggery and gur (other than palm At the point of first 5"  
jaggery). purchase in the State.

(The following entry was earlier substituted for the said entry in column (2) by section 4 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1975 (Tamil Nadu Act 41 of 1975), which was deemed to have come into force on the 7th July 1975 :—

" Jaggery and gur (other than palm jaggery and palm candy) including jaggery powder and nattusakkarai".)

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
69	Coconut [other than those falling under sub-item (viii) of item 6 of the Second Schedule].	At the point of first purchase in the State.	5
69-A	** ** ]		

<sup>1</sup> The following item and the entries relating thereto were added by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1970), which was deemed to have come into force on the 4th November 1969 :—

“ 69	Coconuts	At the point of first purchase in the State.	5”
------	----------	--	----

In the said item for the entry “ Coconuts ” the entry “ Coconuts including copra ” was substituted by section 2 (d) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1970 (Tamil Nadu Act 13 of 1970), which was deemed to have come into force on the 4th November 1969.

Again for the said item and the entries relating thereto as so amended, the following items and entries were substituted by section 2 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1972 (Tamil Nadu Act 11 of 1972) :—

“ 69	Coconut	Do.	5
69-A	Copra	Do.	5”

The present item 69 and the entries relating thereto were substituted and item 69-A and the entries relating thereto were omitted, by section 6 (ii) and 6 (iii) respectively of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st April 1973.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [70	(a) All kinds of foreign liquors, that is to say, wines, spirit and beer imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act XXXII of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in the State.	<sup>2</sup> [25]
	(b) All kinds of alcoholic liquors for human consumption [other than foreign liquors falling under sub-item (a), toddy and arrack].	Do.	<sup>3</sup> [25]
	(c) Arrack	Do.	6]

<sup>1</sup> This item and the entries relating thereto were substituted for the following item and entries by section 2(d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1972 (Tamil Nadu Act 11 of 1972), which was deemed to have come into force on the 22nd February 1972:—

“70 (a) All kinds of alcoholic liquors for human consumption (other than toddy and arrack).	At the point of first sale in the State.	12
(b) Arrack	Do.	6”

The said item and the entries relating thereto earlier substituted by section 2 of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1971 (Tamil Nadu Act 35 of 1971), which was deemed to have come into force on that 1st August 1971, for the following item and the entries relating thereto which were added by section 4 of the Tamil Nadu General Sales Tax (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1970), which was deemed to have come into force on the 1st December 1969 :—

“70 All kinds of alcoholic liquors for human consumption (other than toddy and arrack).	At the point of first sale in the State.	12”
---	--	-----

<sup>2</sup> These figures were substituted for the figures “24” by section 8 (ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>3</sup> These figures were substituted for the figures “12” by section 8 (iii), *ibid.*

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
1[71	**	**	]
1[72	**	**	]
1[73	Sulphur .. ..	At the point of first sale in the State	8]
2[74	1[Raw rubber, namely latex]	4[At the point of last purchase in the State.]	5]

<sup>1</sup> The following items 71 and 72 and the entries relating thereto were added by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1971 (Tamil Nadu Act 7 of 1971), which was deemed to have come into force on the 10th March 1971 :—

" 71	Asphalt (Bitumen)	Do.	7
72	Sulphur	Do.	7 "

The said items 71 and 72 were renumbered as items 72 and 73 respectively by section 2 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1973 (Tamil Nadu Act 16 of 1973), which was deemed to have come into force on the 10th March 1971. In the said items as so renumbered, in column (4), for the figure "7" the figure "8" was substituted by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974. The said item 72 as so renumbered and the entries relating thereto were omitted by section 2 (1) (b) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980.

<sup>2</sup> This item and the entries relating thereto were added by section 2 (e) of the Tamil Nadu General Sales Tax (Amendment) Act, 1973 (Tamil Nadu Act 16 of 1973).

<sup>3</sup> These words were substituted for the word "Rubber" by section 2 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1974 (Tamil Nadu Act 37 of 1974), which was deemed to have come into force on the 19th June 1974.

<sup>4</sup> This entry was substituted for the following entry by section 6 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981) :

"At the point of first purchase in the State".

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax (4)
			PER CENT.
<sup>1</sup> [75	Wheat products (for example, wheat flour, sooji and wheat bran).	At the point of first sale in the State.	2]
<sup>2</sup> [76	Cardamom .. .. .	At the point of first purchase in the State.	<sup>3</sup> [4]
<sup>4</sup> [77	<sup>5</sup> [Oil cakes (excluding oil cakes which are products of country oil chekkus or hand oil presses or of co-operative societies formed of owners of country oil chekkus or hand oil presses, single or multiple).]	At the point of first sale in the State.	3½]

<sup>1</sup> This item and the entries relating thereto were added by section 6 (iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st September 1973.

<sup>2</sup> This item and the entries relating thereto were added by section 6 (v) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st April 1973.

<sup>3</sup> This figure was substituted for the figure "3" by section 2(ii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978.

<sup>4</sup> This item and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>5</sup> This entry was substituted for the entry "oil cakes" by section 10 (q) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [78	<sup>2</sup> [All vegetable oils (including refined vegetable oils) other than those specifically mentioned in this Schedule but excluding oils which are products of country oil chekkus or hand oil presses or of co-operative societies formed of owners of country oil chekkus or hand oil presses, single or multiple.]	At the point of first sale in the State.	<sup>3</sup> [4]]
<sup>4</sup> [79	Machine made matches.	Do.	<sup>5</sup> [4]]
<sup>6</sup> [79-A	Handmade matches.	Do.	2]

<sup>1</sup> This item and the entries relating thereto were added by section 8(iv) of the Tamil Nadu General Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>2</sup> This entry was substituted for the entry "All vegetable oils (including refined vegetable oils) other than those specifically mentioned in this Schedule" by section 10 (r) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>3</sup> This figure was substituted for the figures "3½" by section 2 (e) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975.

<sup>4</sup> This item and the entries relating thereto were inserted by section 4 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1979 (Tamil Nadu Act 33 of 1979), which was deemed to have come into force on the 4th March 1979.

Serial number.	Description of the goods.	Point of levy.	Rate of Tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [80	(a) Pulses and grams (other than those specified under item 6-A of the Second Schedule).	At the point of first sale in the State.	4
	(b) Dhalls of pulses and grams (whether whole or split) parched and fried pulses and grams, their brokens and flour which have not suffered tax under sub-item (a) above or under item 6-A of the Second Schedule.	Do.	4]
§1	<sup>2</sup> [All machinery (other than those specifically mentioned in this Schedule) worked by (i) electricity, (ii) diesel or petrol, (iii) furnace oil, (iv) kerosene, (v) coal including charcoal, or (vi) any other form of fuel or power; and parts and accessories of such machinery and tools used with such machinery.]	Do.	<sup>3</sup> [6]

<sup>1</sup> The following item and the entries relating thereto which were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974, were omitted by section 5(2) of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976 :—

"80 (a) Pulses and grams.	Do.	3½
(b) Dhalls of pulses and grams (whether whole or split) parched and fried pulses and grams, their brokens and flour, which have not suffered tax under sub-item (a)	Do.	3½"

(In the said item for the figures "3½" the figure "4" was earlier substituted by section 2 (a) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975).

The present item and the entries relating thereto were inserted by section 10 (s) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 3rd February 1977.

<sup>2</sup> This entry was substituted for the following entry by section 10 (t) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977) :—

"All machinery worked by (i) electricity, (ii) diesel, (iii) petrol, (iv) furnace oil, (v) kerosene, (vi) coal including charcoal or (vii) any other fuel or power; and parts and accessories of such machinery other than those specifically mentioned in this Schedule."	Do.	5"
--	-----	----

<sup>3</sup> This figure was substituted for the figure "5" by section 2 (v) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978.



Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax (4) PER CENT.
<sup>1</sup> [82	Charcoal and Leco (Brand name of Lignite marketed by Neyveli Lignite Corporation).	At the point of first sale in the State.	5
83	Laurel oil .. .. .	Do.	5
84	Timber and bamboo .. .. .	<sup>2</sup> [At the point of first sale in the State. <i>Explanation.</i> —For the purpose of this item, in the case of timber and bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber and bamboo in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.]	5
85	Lemongrass oil. . . . .	<sup>3</sup> [At the point of first sale in the State.]	
86	<sup>4</sup> [Hosiery goods other than those made wholly or partly of wool.]	Do.	5]
<sup>5</sup> [87	***	***]	

<sup>1</sup> These items and the entries relating thereto were added by section 8(iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>2</sup> This entry was substituted for the entry "Do." by section 2 (f) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975) which was deemed to have come into force on the 12th March 1975.

<sup>3</sup> This entry was substituted for the entry "Do." by section 2 (g), *ibid.*

<sup>4</sup> This entry was substituted for the entry "Hosiery goods made wholly of cotton" by section 13 (a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979), which was deemed to have come into force on the 5th September 1979.

<sup>5</sup> The following item and the entries relating thereto, which were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974, were omitted by section 2(1)(d) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981) which was deemed to have come into force on the 17th December 1980:—

<sup>5</sup> 87 Articles of ready-to-wear apparel (known commercially as ready-made garments) including under garments and body supporting garments, sold under a brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958), but excluding hosiery goods.	Do.	5 <sup>4</sup>
--	-----	----------------

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [88	Cashewnut and kernel	.. At the point of first purchase in the State.	5
89	Sewing machines and embroidery machines and parts and accessories thereof.	At the point of first sale in the State.	5
90	Bricks, roof tiles and cement flooring stones.	Do.	5
91	<sup>2</sup> [Aerated waters and bottled soft drinks sold under a brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958), whether or not flavoured or sweetened and whether or not containing vegetable or fruit juice or fruit pulp.]	Do.	<sup>3</sup> [8]
92	Ice.	Do.	5
93	X-ray apparatus, films, plates and other equipment required for use therewith and accessories and spare parts thereof.	Do.	5

<sup>1</sup> These items and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>2</sup> This entry was substituted for the entry "Aerated waters and bottled soft drinks sold under a brand name whether or not flavoured or sweetened and whether or not containing vegetable or fruit juice or fruit pulp" by section 2 (iii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1978 (Tamil Nadu Act 39 of 1978), which was deemed to have come into force on the 1st July 1978.

<sup>3</sup> This figure was substituted for the figure "5" by section 6 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4) PER CENT.
94	French coffee (on the turnover relating to components thereof, namely, coffee and chicory which have not already suffered tax).	At the point of first sale in the State.	<sup>1</sup> [6]
95	<sup>2</sup> [Drugs, patent or proprietary medicines as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) or medicinal mixtures or compounds, the components of which have not already suffered tax, but excluding Arishtams or Asavas and including Surgical dressing.]	Do.	<sup>3</sup> [8]
<sup>4</sup> [96	Lithographic, printing and duplicating inks.	Do.	<sup>5</sup> [8]
97	All kinds of welding electrodes and welding rods.	Do.	<sup>5</sup> [8]
98	Rolling bearing, that is to say, ball or roller bearings (all kinds).	Do.	<sup>5</sup> [8]
99	Power driven pumps (including motor pumps, turbo pumps and mono block pump sets) for liquids, whether or not fitted with measuring devices.	Do.	<sup>5</sup> [8]
100	(a) Arecanut, including betel nut and seeval.	Do.	5
	(b) Scented nut .. .. .	Do.	<sup>5</sup> [8]
101	Chinaware and porcelainware including tableware, sanitary-ware and sanitary fittings but excluding glazed floor and wall tiles and terracotta.	Do.	<sup>5</sup> [8]

<sup>1</sup> This figure was substituted for the figures "5½" by section 2 (b) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975.

<sup>2</sup> This entry was substituted for the entry "Drugs, patent or proprietary medicines as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940), but excluding Arishtams or asavas and including surgical dressing" by section 10(u) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>3</sup> This figure was substituted for the figure "7" by section 4(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>4</sup> These items and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>5</sup> This figure was substituted for the figure "7" by section 4(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
<sup>1</sup> [101-A	Sanitary fittings of every description other than those specified elsewhere in this Schedule.	At the point of first sale in the State.	8]
102	Glass and glassware :		
	(i) Sheet glass and plate glass	Do.	<sup>2</sup> [10]
	(ii) Mirrors	..	
	(iii) Laboratory glassware.		
	(v) Glass shells, glass globes and chimneys for lamps and lanterns.		
	(v) Other glassware including tableware.		
103	(i) Biscuits,	Do.	<sup>3</sup> [8]
	(ii) Toffees,		
	(iii) Chocolates,		
	(iv) Confectionery,		
	(v) Butter,		
	(vi) Ghee,		
	(vii) Cheese, and		
	(viii) Foods including preparations of vegetables, fruits, milk, cereals, flour, starch, and birds' eggs, meat and meat offals, animal blood, fish crustaceans and molluses.		

<sup>1</sup> This item and the entries relating thereto were inserted by section 2 (c) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980) which was deemed to have come into force on the 21st May 1980.

<sup>2</sup> These figures were substituted by section 2(jii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978, for the figure "8" which in turn was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>3</sup> This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment), Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT
	which—		
	<sup>1</sup> [ ** ** * ]		
	<sup>1</sup> [(a)] are sold under any brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958); and		
	<sup>1</sup> [(b)] do not fall under item 24.		
<sup>2</sup> [104	Water meters, parts and accessories	At the point of first sale in the State.	<sup>3</sup> [8]
105	Brake fluid	Do.	<sup>3</sup> [8]
106	Gases (other than those specified in item 67) in compressed, liquefied or solidified form.	Do.	<sup>4</sup> [10]
107	<sup>5</sup> [Ethyl alcohol, absolute alcohol, rectified spirit, neutral spirit and denatured spirit].	Do.	<sup>3</sup> [8]
108	Nitric, hydrochloric and sulphuric acids.	Do.	<sup>3</sup> [8]
109	<sup>6</sup> [Articles made of stainless steel other than those falling under item 109-A].	Do.	<sup>4</sup> [10]]

<sup>1</sup> The clause "(a) are tinned, canned, bottled or packed;" was omitted and clauses (b) and (c) were relettered as clauses (a) and (b) respectively by section 13 (b) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979), which was deemed to have come into force on the 10th October 1979.

<sup>2</sup> These items and the entries relating thereto were added by section 8(iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>3</sup> This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>4</sup> These figures were substituted by section 2 (iii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978, for the figure "8" which in turn was substituted for the figure "7" by section 4(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>5</sup> This entry was substituted for the entry "Ethyl alcohol and denatured spirit" by section 2 (iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1978 (Tamil Nadu Act 39 of 1978), which was deemed to have come into force on the 1st July 1978.

<sup>6</sup> This entry was substituted for the entry "Articles made of stainless steel" by section 6 (e) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981), which was deemed to have come into force on the 8th April 1981.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [109-A]	Stainless steel nibs whether gold plated or otherwise and whether iridium tipped or not.	At the point of first sale in the State.	4]
<sup>2</sup> [110]	Paints, colours, dry distempers, varnishes and blacks, cellulose lacquers, <sup>3</sup> [polish including metal polishing] bars (but not boot polish) pigments, indigo, enamels, cement-based water-paints, oil-bound distemper, water pigments, finishes for leather, plastic emulsion paints, turpentine oil, bale oil, white oil and thinners.	Do.	<sup>4</sup> [10]
111	Oil engines, parts and accessories.	Do.	<sup>5</sup> [8]
112	<sup>6</sup> [Spectacles, sunglasses, goggles and attachments, parts and accessories thereof, but not including rough-blanks, lenses and mere frames.]	Do.	<sup>5</sup> [8]]

<sup>1</sup> This item and the entries relating thereto were inserted by section 6 (f) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981), which was deemed to have come into force on the 8th April 1981.

<sup>2</sup> These items and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>3</sup> These words and brackets were substituted for the words and brackets "polish (but not boot polish)" by section 10 (v) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>4</sup> These figures were substituted by section 2(iii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978, for the figure "8" which in turn was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>5</sup> This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>6</sup> This entry was substituted for the entry "Spectacles, sunglasses, goggles, rough blanks, lenses, frames, attachments parts and accessories" by section 2 (d) of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1974 (Tamil Nadu Act 5 of 1974), which was deemed to have come into force on the 6th November 1975.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
113	***	***	***]
114	Plywood, block-board, Lamin board, batten board, hard or soft wall boards or insulating board and veneered panels whether or not containing any material other than wood; cellular wood panels building boards of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial or reconstituted wood being wood shavings, wood flour wood chips, saw dust, or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks, boards, or the like.	At the point of first sale in the State	[10]
115	Products of all sorts made of both asbestos and cement, including flat and corrugated sheets, pipes and tubes.	Do.	[8]

<sup>1</sup> The following item and the entries relating thereto which were added by section 8(iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974 was omitted by section 10(w) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977 :—

“113 Razor and razor blades .. Do. 7”

[In the said item for the figure “7” the figure “8” was earlier substituted by section 4(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974].

<sup>2</sup> These items and the entries relating thereto were added by section 8(iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>3</sup> These figures were substituted by section 2(iii) of the Tamil Nadu General Sales Tax (Amendment) Act, 1978 (Tamil Nadu Act 22 of 1978), which was deemed to have come into force on the 21st February 1978, for the figure “8” which in turn was substituted for the figure “7” by section 4(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>4</sup> This figure was substituted for the figure “7” by section 4(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974) which was deemed to have come into force on the 15th August 1974.

Serial number. <sup>1</sup>	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT
<sup>1</sup> [116	Goods other than footwear made wholly or principally of leather (whether or not other materials such as thread, lining, rivets are used).	At the point of first sale in the State.	8
116-A	Goods for indoor or outdoor games or sports, other than those specified elsewhere in this Schedule, including toys, swings, medals, cups, trophies and badges.	Do.	8
<sup>2</sup> [117	Paper, all sorts (including paste-board, mill-board, straw board and card board),—	Do.	<sup>3</sup> 8]]
	(i) Cigarette tissue ;		
	(ii) blotting, toilet, target, tissue other than cigarette tissue, teleprinter, typewriting, manifold, bank, bond, art paper, chrome paper, tubsized paper, cheque paper, stamp paper, cartridge paper, parchment and coated board (including art board, chrome board and board for playing cards) ;		
	(iii) printing and writing paper, packing and wrapping paper, straw board and pulp board, including grey board, corrugated board, duplex and triplex boards, other sorts :		

<sup>1</sup> These items and the entries relating thereto were substituted by section 2 (d) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980), for the following item and entries which were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974:—

“116 Leather goods other than foot-wear Do. 7”

(In the said item 116, for the figure “7” the figure “8” was earlier substituted by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974).

<sup>2</sup>This item and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>3</sup>This figure was substituted for the figure “7” by section 4 (j) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36, of 1974), which was deemed to have come into force on the 15th August 1974



Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT.
	<sup>1</sup> [iv] all other kinds of paper and paper board not otherwise specified, including carbon paper and stencil paper but excluding cinematographic and photographic paper]. Provided that, if any paper has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under <sup>2</sup> [the same or any other sub-item aforesaid].		
118	<sup>3</sup> Rail coaches, wagons and parts and accessories thereof].	At the point of first sale in the State.	<sup>4</sup> [8]
119	<sup>5</sup> Bolts, rivets and nuts] threaded or tapped and screws of base metal or alloys thereof, including boltends, screw studs, screw studding, self-tapped-screws, screw hooks and screw rings.	Do.	<sup>4</sup> [8]
120	<sup>6</sup> [Hosiery goods made wholly or partly of wool].	Do.	<sup>4</sup> [8]
121	Furniture of all kinds not specifically mentioned in this schedule.	Do.	<sup>4</sup> [8]
122	Pressure lamps and parts and accessories thereof.	Do.	<sup>4</sup> [8]
123	Pressure cookers, pressure stoves, gas ovens, and parts and accessories thereof.	Do.	<sup>4</sup> [8]
124	Playing cards.		
125	Synthetic rubber including butadiene Acrylonitrile rubber, styrene butadiene rubber and butyl rubber; synthetic rubber latex including prevulcanized synthetic rubber latex.	Do.	9]

<sup>1</sup>This sub-item was substituted for the sub-item "(iv) all other kinds of paper and paper board not otherwise specified, including carbon paper but excluding cinematographic and photographic paper." by section 2 (v) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1978 (Tamil Nadu Act 39 of 1978), which was deemed to have come into force on the 1st July 1978.

<sup>2</sup>These words were substituted for the words "any other sub-item aforesaid" by section 10 (x) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 25th July 1977.

<sup>3</sup>These items and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 1974), which was deemed to have come into force on the 4th March 1974.

<sup>4</sup>This figure was substituted for the figure "7" by section 4 (i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1974 (Tamil Nadu Act 36 of 1974), which was deemed to have come into force on the 15th August 1974.

<sup>5</sup>This expression was substituted for the expression "Bolts and nuts" by section 2(1) (e) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 31st December 1980.

<sup>6</sup>This entry was substituted for the entry "Hosiery goods other than those made wholly of cotton" by section 13 (c) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1979 (Tamil Nadu Act 47 of 1979), which was deemed to have come into force on the 5th September 1979.

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4)
			PER CENT.
126	Rubber latex compound and rubber products, namely:—	At the point of first sale in the State.	9]
	(i) Latex foam sponge ..		
	(ii) Plates, sheets and strips unhardened, whether vulcanized or not and whether combined with any textile material or otherwise.		
	(iii) Piping and tubing of unhardened vulcanized rubber		
	(iv) Transmission conveyor or elevator belts or belting of vulcanized rubber, whether combined with any textile material or otherwise		

<sup>1</sup> These items and the entries relating thereto were added by section 8[iv] of the Tamil Nadu General Sales Tax [Amendment] Act, 1974 [Tamil Nadu Act 23 of 1974], which was deemed to have come into force on the 4th March 1974.

<sup>2</sup> This item and the entries relating thereto were substituted for the following item and entries by section 2 (1) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 17th December 1980:—

126	Rubber products, namely:—		
	(i) Latex foam sponge ..	Do.	9"
	(ii) Plates, sheets and strips unhardened, whether vulcanized or not, and whether combined with any textile material or otherwise.		
	(iii) Piping and tubing of unhardened vulcanised rubber.		
	(iv) Transmission, conveyor or elevator belts or belting of vulcanized rubber, whether combined with any textile material or otherwise.		

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
127	Pure silk cloth other than that woven on handlooms.	At the point of first sale in the State.	10
128	<sup>1</sup> [Furniture (including household furniture) and office equipment of every description (other than those mentioned in item 13) including tubular and upholstered furniture and a combination of iron, steel or any other metal or alloy or wood or other material and slotted angles and gussets, plates, panels used therewith made of iron and steel or any other metal or alloy.]	Do.	10]

<sup>1</sup>This entry was substituted for the following entry by section 2 (e) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980), which was deemed to have come into force on the 21st May 1980 :—

“Furniture (including household furniture) and office equipment of every description other than those mentioned in item 13) made of iron and steel or any other metal or alloy including tubular and upholstered furniture and a combination of iron, steel or any other metal or alloy or wood or other material.”

[The said entry was earlier substituted for the following entry by section 10(y) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977), which was deemed to have come into force on the 31st December 1975:—

“Furniture and other office equipment of every description (other than those mentioned in item 13) made of iron and steel or any other metal or alloy including tubular and upholstered furniture and a combination of iron, steel or any other metal or alloy or wood or other material.”]

<i>Serial number.</i>	<i>Description of the goods.</i>	<i>Point of levy.</i>	<i>Rate of tax.</i>
(1)	(2)	(3)	(4)
		At the point of first sale in the State.	PER CENT.
<sup>1</sup> [129	Linoleum		15]
130	Marble and marble articles	Do.	15
131	Pile carpets	Do.	15
132	Ceramic and mosaic tiles glazed floor and wall tiles.	Do.	15
<sup>2</sup> [132-A	P.V.C. (Vinyl) asbestos floor tiles, wall tiles and flexible flooring materials.	Do.	15]
133	Lifts operated by electricity or hydraulic power.	Do.	15
134	Molasses	Do.	25
135	Arishtams and asavas	Do.	30
<sup>3</sup> [136	P.V. C. Conduit pipes and fittings	Do.	9]
<sup>4</sup> [137	Prawns, lobsters, crabs, frogs and frog-legs.	At the point of last purchase in the State.	5]

<sup>1</sup> These items and the entries relating thereto were added by section 8 (iv) of the Tamil Nadu General Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 23 of 1974), which was deemed to have come into force on the 4th March 1974.

<sup>2</sup> This item and the entries relating thereto were inserted by section 2 (f) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980), which was deemed to have come into force on the 2nd January 1980.

<sup>3</sup> This item and the entries relating thereto were added by section 2 (e) of the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1974 (Tamil Nadu Act 5 of 1975), which was deemed to have come into force on the 29th November 1974.

<sup>4</sup> This item and the entries relating thereto were added by section 2 (h) of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975.

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4) PER CENT
<sup>1</sup> [138	Dyes and chemicals other than those specifically mentioned in this Schedule.	At the point of first sale in the State.	8
139	<sup>2</sup> [Essences, squashes and concentrates, whether in solid or liquid form.]	Do.	8
140	Rough synthetic gemboules ..	Do.	15
141	Cotton sewing thread .. ..	Do.	3
<sup>3</sup> 142	Locks .. .. .	Do.	8
143	Combs .. .. .	Do.	8
144	Stationery articles (other than those specified elsewhere in this Schedule) including note-books, account books, pens, ball-point pens and refils.	Do.	8
145	<sup>4</sup> [Plastic articles excluding P.V.C. conduit pipes and fittings.]	Do.	8
146	Galvanised iron buckets .. ..	Do.	8
147	Candles .. .. .	Do.	8
148	Asafoetida .. .. .	Do.	8
149	Camphor .. .. .	Do.	8]

<sup>1</sup> These items and the entries relating thereto were added by section 10(z) of the Tamil Nadu General Sales Tax (Amendment) Act, 1977 (Tamil Nadu Act 7 of 1977) which was deemed to have come into force on the 25th July 1977.

<sup>2</sup> This entry was substituted for the following entry by section 6 (g) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981):—

“Essences and squashes”.

<sup>3</sup> These items and the entries relating thereto were added by section 2 (g) of the Tamil Nadu General Sales Tax (Amendment) Act, 1980 (Tamil Nadu Act 28 of 1980), which was deemed to have come into force on the 3rd July 1980.

<sup>4</sup> This entry was substituted for the following entry by section 6 (h) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981):—

“Plastic articles”.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [150	Articles of food and drink, sold to customers in Three Star, Four Star and Five Star Hotels as recognised by Tourism Department, Government of India, whether such articles are meant to be consumed in the premises or outside.	At the point of first sale in the State.	10]
<sup>2</sup> [151	Petrol .. .. .	Do.	<sup>3</sup> [11]
152	Aviation Fuel .. .. .	Do.	7
153	High Speed Diesel Oil .. .. .	Do.	<sup>4</sup> [11]
154	Light Diesel Oil .. .. .	Do.	<sup>5</sup> [11]
155	Kerosene .. .. .	Do.	8½
156	Lubricating oils (not otherwise provided for in this Act), quenching oils and greases.	Do.	8

<sup>1</sup> This item and the entries relating thereto were added by section 2 (1) (g) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 6th October 1980.

<sup>2</sup> These items and the entries relating thereto were added by section 2 (1) (g) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980.

<sup>3</sup> These figures were substituted for the figure "5" by section 6 (i) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981), which was deemed to have come into force on the 1st April 1981.

<sup>4</sup> These figures were substituted for the figure "9" by section 6 (j), *ibid.*

<sup>5</sup> These figures were substituted for the figure "9" by section 6 (k), *ibid.*

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT
157	All kinds of mineral oils (other than those falling under item 156 of this Schedule and under item 3-A of the Second Schedule and not otherwise provided for in this Act) including furnace oil.	At the point of first sale in the State.	8
158	Asphalt (Bitumen) .. .. .	Do.	]
<sup>1</sup> [159	Fuel gas including liquefied petroleum gas.	Do.	8]

*Explanation I.*—For the purpose of items 151 to 159, a sale by one oil company to another oil company shall not be deemed to be the first sale in the State and accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

*Explanation II.*—For the purpose of Explanation I, “Oil company” means,—

- (a) the Madras Refineries Limited ;
- (b) the Indian Oil Corporation Limited ;
- (c) the Bharath Petroleum Corporation Limited ;
- (d) the Hindustan Petroleum Corporation Limited ;

and includes any other oil company notified in this behalf by the Government in the *Tamil Nadu Government Gazette.*]

<sup>2</sup> [160	Empire cloth and empire sleeves ..	Do.	10]
-------------------	------------------------------------	-----	-----

<sup>1</sup> This item and the entries relating thereto were added by section 2 (1) (g) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981).

<sup>2</sup> This item and the entries relating thereto were added by section 6 (1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1981 (Tamil Nadu Act 34 of 1981).

## THE SECOND SCHEDULE.

DECLARED GOODS IN RESPECT OF WHICH A SINGLE-POINT TAX  
ONLY IS LEVIABLE UNDER SECTION 4.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
<sup>1</sup> [1	Cereals, that is to say,— (i) paddy ( <i>Oryza sativa</i> L.); (ii) rice ( <i>Oryza sativa</i> L.); (iii) wheat ( <i>Triticum vulgare</i> , <i>T. compactum</i> , <i>T. sphaerococcum</i> , <i>T. durum</i> , <i>T. aestivum</i> L., <i>T. dicoccum</i> ); (iv) jowar or milo ( <i>Sorghum vulgare</i> <i>Pers</i> ); (v) bajra ( <i>Pennisetum typhoideum</i> L.); (vi) maize ( <i>Zea mays</i> L.); (vii) <i>ruḡ</i> : ( <i>Tleusine coracana</i> Gaertn); (viii) kodon ( <i>Paspalum scrobiculatum</i> L.); (ix) kutki ( <i>Panicum miliare</i> L.); (x) barley ( <i>Hordeum vulgare</i> L.).	At the point of first sale in the State.	1]
<sup>1</sup> [1-A] <sup>2</sup>	[Coal, including coke in all its forms, but excluding charcoal: Provided that during the period commencing on the 23rd February 1967 and ending with the 1st April 1973, this clause shall have effect subject to the modification that the words, "but excluding charcoal" had been omitted].	Do.	<sup>3</sup> [3]

<sup>1</sup> Item 1 was renumbered as item 1-A and this item and the entries relating thereto were inserted by section 6(1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976.

<sup>2</sup> This entry was substituted and was deemed always to have been substituted for the following entry by section 7(i) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973):—

"Coal, including coke in all its forms"

<sup>3</sup> This figure was substituted for the figure "2" by section 10(1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967.



Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4) PER CENT.
2	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but excluding cotton waste.	At the point of last purchase in the State.	<sup>1</sup> [3]
3	Cotton yarn, but excluding cotton yarn waste.	At the point of first sale in the State.	<sup>1</sup> [3]
<sup>2</sup> [3-A]	Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil-deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:— (1) decantation ; (2) de-salting ; (3) dehydration ; (4) stabilisation in order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure ; (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above-mentioned processes ; (7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.	Do.	4]

<sup>1</sup> This figure was substituted by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1975 (Tamil Nadu Act 15 of 1975), which was deemed to have come into force on the 3rd March 1975, for the figure "2" which in turn was substituted for the figure "1" by section 3 of the Tamil Nadu General Sales Tax (Amendment) Act, 1964 (Tamil Nadu Act 7 of 1964), which came into force on the 1st April 1964.

<sup>2</sup> This item and the entries relating thereto were inserted by section 6 (2) of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976.

<i>Serial number.</i>	<i>Description of the goods.</i>	<i>Point of levy.</i>	<i>Rate of tax.</i>
(1)	(2)	(3)	(4)
			PER CENT.
[4	<p>Iron and steel, that is to say,—</p> <p>(i) pig iron and cast iron including ingot moulds bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap ;</p> <p>(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);</p> <p>(iii) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars ;</p> <p>(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);</p>	At the point of first sale in the State.	<sup>2</sup> [4]

<sup>1</sup> This entry was substituted for the following entry by section 7 (ii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st April 1973:—

- “Iron and steel, that is to say—
- (a) pig iron and iron scrap ;
- (b) iron plates sold in the same form in which they are directly produced by the rolling mill ;
- (c) steel scrap, steel ingots, steel billets, steel bars and rods; and
- (d) (i) Steel plates ;
- (ii) Steel sheets ;
- (iii) Sheet bars and tin bars ;
- (iv) rolled steel sections; and
- (v) Tool alloy steel.

Items (i) to (v) sold in the same form in which they are directly produced by the rolling mill.”<sup>e</sup>

<sup>2</sup> This figure was substituted by section 5(a) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1975 (Tamil Nadu Act 41 of 1975), which was deemed to have come into force on the 1st July 1975, for the figure “3” which in turn was substituted for the figure “2” by section 10 (i) of the Tamil Nadu General Sales Tax (Amendment) Act 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)

PER CENT.

4—*contd.* (v) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);

(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition ;

(vii) plates both plain and chequered in all qualities ;

(viii) discs, rings, forgings and steel castings ;

(ix) tool, alloy and special steels of any of the above categories ;

(x) steel melting scrap in all forms including steel skull, turnings and borings ;

(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings ;

(xii) tin-plates, both hot dipped and electrolytic and tinfree plates ;

(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails-heavy and light crane rails ;

Serial number. (1)	Description of the goods. (2)	Point of levy. (3)	Rate of tax. (4)
--------------------------	----------------------------------	-----------------------	------------------------

PER CENT.

4-*contd.* (xiv) wheels, tyres, axles and wheel sets ;

(xv) wire rods and wires-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper ;

(xvi) defectives, rejects, cuttings or end pieces of any of the above categories.]

5	<p><sup>1</sup> [Jute, that is to say, the fibre extracted from plants belonging to the species <i>Corchorus capsularis</i> and <i>Corchorus olitorius</i> and the fibre known as mesta or bimli extracted from plants of the species <i>Hibiscus cannabinus</i> and <i>Hibiscus sabdariffa-Var altissima</i> and the fibre known as <i>Sunn</i> or <i>Sunnhemp</i> extracted from plants of the species <i>Crotalaria juncea</i> whether baled or otherwise.]</p>	<p>At the point of first sale in the State. <sup>2</sup>[3]</p>
---	--	---

<sup>1</sup> This entry was substituted for the following entry by section 7(iii) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st April 1973:—

“Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitrius* and the fibre known as mesta or bimli extracted from plants of the species *hibiscus Cannapinus* and *hibiscus sabdarifavar altissima*, whether baled or otherwise.”

<sup>2</sup> This figure was substituted for the figure “2” by section 10(1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)

PER CENT.

<sup>1</sup> [6	Oil seeds, that is to say,—		
	(i) groundnut or peanut ( <i>Arachis hypogaea</i> );	At the point of first purchase in the State.	<sup>2</sup> [3]

<sup>1</sup> The original item and the entries relating thereto read as follows:—

“6	(a) Oil seeds, other than cardamom, that is to say, seeds yielding non-volatile oils used for human consumption or in industry, or in the manufacture of varnishes, soaps and the like or in lubrication and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.	At the point of first sale in the State.	2
	(b) Cardamom .. .. .	At the point of first purchase in the State.	2”

The following item and the entries relating thereto were substituted for the said original item and the entries by section 14 of the Tamil Nadu General Sales Tax (Amendment) Act, 1960 (Tamil Nadu Act 19 of 1960) :—

“(a)	Oil seeds, other than cardamom and groundnut, that is to say, seeds yielding non-volatile oils used for human consumption or in industry or in the manufacture of varnishes, soaps and the like or in lubrication and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.	At the point of first sale in the State.	2
(b)	Cardamom .. .. .	At the point of first purchase in the State.	2
(c)	Groundnut .. .. .	Do.	1”

In the said item in sub-item (c), for the figure “1”, the figures “1½” were substituted by section 6 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1965 (Tamil Nadu Act 30 of 1965) and in the sub-items (a) and (b), for the figure “2” the figure “3” was substituted by section 10(1) of the Tamil Nadu General Sales Tax (Amendment) Act, 1967 (Tamil Nadu Act 5 of 1967), which was deemed to have come into force on the 18th June 1967.

The present item and the entries relating thereto were substituted by section 7(iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st April 1973.

<sup>2</sup> This figure was substituted for the figures “1½” by section 7(iv) of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973 (Tamil Nadu Act 39 of 1973), which was deemed to have come into force on the 1st October 1973.

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
6 contd.	(ii) Sesamum cr Til ( <i>Sesamum orientale</i> );	At the point of first sale in the State.	3
	(iii) Cotton seed ( <i>Gossypium Spp.</i> );	Do.	3
	(iv) Soyabean ( <i>Glycine seja</i> );	Do.	3
	(v) Rapeseed and Mustard—		
	(1) Toria ( <i>Brassica campestris vartoria</i> );	} Do.	3
	(2) Rai ( <i>Brassica Juncea</i> );		
	(3) Jamba—Taramira ( <i>Eruca Satiya</i> );		
	(4) Sarson, yellow and brown ( <i>Brassica campestris var sarson</i> );		
	(5) Banarsi Rai or True Mustard ( <i>Brassica nigra</i> );		
	(vi) Linseed ( <i>Linum usitatissimum</i> );	Do.	3
	(vii) Castor ( <i>Ricinus communis</i> ); ..	Do.	3
	(viii) Coconut (i.e., Copra excluding tender coconuts ( <i>Cocosnucifera</i> );	At the point of first purchase in the State.	3
	(ix) Sunflower ( <i>Helianthus annus</i> ); ..	At the point of first sale in the State.	3
	(x) Niger seed ( <i>Guizotia abyssinica</i> );	Do.	3
	(xi) Neem, vepa ( <i>Azadirachta indica</i> );	Do.	3

Serial number.	Description of the goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
			PER CENT.
6—contd.	(xii) Mahua, illupai, Ippe ( <i>Madhuca indica</i> <i>M. Latifolia</i> , <i>Bassia, Latifolia</i> and <i>Madhuca Longifolia</i> syn. <i>M. Longifolia</i> );	At the point of first sale in the State.	3
	(xiii) Karanja, Pongam, Honga ( <i>Pongamia pinnata</i> syn, <i>P. Glabra</i> );	Do.	3
	(xiv) Kusum ( <i>Schleichera oleosa</i> syn. <i>S.Trijuga</i> );	Do.	3
	(xv) Punna Undi ( <i>Calophyllum inophyllum</i> );	Do.	3
	(xvi) Kokum ( <i>Carcinia indica</i> );	Do.	3
	(xvii) Sal ( <i>Shorea robusta</i> );	Do.	3
	(xviii) Tung ( <i>Aleurites fordii</i> and <i>A. montana</i> );	Do.	3
	(xix) Red palm ( <i>Elaeis guineensis</i> ); ..	Do.	3
	(xx) Safflower ( <i>Carthamus tinctorius</i> ); ..	Do.	3½
1[6-A	Pulses, that is to say,—	Do.	4]
	(i) gram or gulab gram ( <i>Cicerarietinum</i> L.);		
	(ii) tur or arhar ( <i>Cajanus cajan</i> );		
	(iii) moong or green gram ( <i>Phaseolus aureus</i> );		
	(iv) masur or lentil ( <i>Lens esculenta</i> Moench <i>Lens culinaris</i> Medic.);		
	(v) urad or black gram ( <i>Phaseolus mungo</i> );		
	(vi) moth ( <i>Phaseolus aconitifolius</i> Jacq);		
	(vii) lakh or khesuri ( <i>Lathyrus sativus</i> L.)		

<sup>1</sup> This item and the entries relating thereto were inserted by section 6(3) of the Tamil Nadu General Sales Tax (Amendment) Act, 1976 (President's Act 40 of 1976), which was deemed to have come into force on the 7th September 1976.

## THE THIRD SCHEDULE.

## GOODS EXEMPTED FROM TAX BY SECTION 8.

<i>Serinal number</i> [1]	<i>Description of goods</i> [2]	
<sup>1</sup> [1	***	*** ]
2	Tobacco and its products.	
<sup>2</sup> [3	***	*** ]
<sup>3</sup> [4	Cotton fabrics, woollen fabrics and rayon or artificial silk fabrics, as defined in items 19, 21 and 22 respectively of the First Schedule to the Central Excises and Salt Act, 1944 (Central Act I of 1944).]	

<sup>1</sup> The following item and the entries relating thereto were omitted by section 2(2) of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980:—

“Motor spirit as defined in the Tamil Nadu Sales of Motor Spirit Taxation Act, 1939 (Tamil Nadu Act VI of 1939).”

<sup>2</sup> The following item and the entries relating thereto were omitted by section 5 of the Tamil Nadu General Sales Tax (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1970), which was deemed to have come into force on the 1st December 1969:—

“Any goods on which duty is levied or leviable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or the Opium Act, 1878 (Central Act I of 1878) on the entire quantity of such goods and not merely on any ingredient which forms part of such goods.”

<sup>3</sup> This item and the entries were substituted for the following original item and the entries relating thereto by section 3 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1974 (Tamil Nadu Act 37 of 1974), which was deemed to have come into force on the 1st April 1974:—

“All varieties of textiles (other than durries, carpets, druggets and pure silk cloth made wholly or partly of cotton, staple fibre, rayon, artificial silk or wool including handkerchiefs, towels, napkins, dusters, cotton velvets and velveteen, tapes, niwars and laces and hosiery cloth in lengths.”



<i>Serial number. (1)</i>	<i>Description of the goods (2)</i>
1 <sup>1</sup> 5	Sugar excluding bura sugar, sugar-candy and sugarcandy honey drained from raw sugar.]
6	Handspun yarn.
7	Handloom cloth.

---

<sup>1</sup>This item and the entries relating thereto were substituted for the following item and the entries by section 6 of the Tamil Nadu General Sales Tax (Second Amendment) Act, 1975 (Tamil Nadu Act 41 of 1975), which was deemed to have come into force on the 7th July 1975:—

“Sugar including jaggery and gur.”

[In the said item for the word “including”, the words “but not including” were earlier substituted by section 2 of the Tamil Nadu General Sales Tax (Amendment) Act, 1968 (Tamil Nadu Act 2 of 1968), which was deemed to have come into force on the 1st January 1968.]

<sup>1</sup>[TAMIL NADU] ACT No. 10 OF 1963.<sup>2</sup>

THE<sup>1</sup>[TAMIL NADU]GENERAL SALES TAX (SECOND AMENDMENT)  
ACT, 1963.

[Received the assent of the Governor on the 28th August 1963, first published in the Fort St. George Gazette Extraordinary on the 29th August 1963 (Bhadra 7, 1885).]

An Act further to amend the <sup>1</sup>[Tamil Nadu]General Sales Tax Act, 1959.

BE it enacted by the Legislature of the <sup>3</sup>[State of Tamil Nadu] in the Fourteenth Year of the Republic of India as follows:—

Short title and  
commencement.

1. (1) This Act may be called the <sup>1</sup>[Tamil Nadu] General Sales Tax (Second Amendment) Act, 1963.

(2) (a) Clause (a) of section 3 shall come into force on such date as the State Government may, by notification, appoint.

(b) Clause (b) of section 3 shall be deemed to have come into force on the 1st day of April 1959.

2-3. [The amendments made by these sections have already been incorporated in the principal Act viz., the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

Validation  
of levy  
and collection of  
certain taxes.

4. Notwithstanding anything contained in any judgment, decree or order of any Court, all taxes leviable for any period before the 1st day of April 1959 under the provisions of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and of the rules made thereunder but levied or collected or purporting to have been levied or collected in pursuance of the proviso to sub-section (1) of section 61 or any other provision of the principal Act on or after the 1st day of April 1959 and before the date of the publication of this Act in the \*Fort

<sup>1</sup>These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup>For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 1st August 1963, Part IV—Section 3, pages 109–110.

<sup>3</sup>This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

\*Now the Tamil Nadu Government Gazette.

*St. George Gazette* shall for all purposes be deemed to be and to have always been validly levied or collected ; and accordingly—

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the levy or collection of such taxes shall for all purposes be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority whatsoever for the refund of any taxes so paid ; and

(c) no Court shall enforce any decree or order directing the refund of any taxes so paid :

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

{TAMIL NADU] ACT No. 15 OF 1964<sup>2</sup>.

THE {TAMIL NADU] GENERAL SALES TAX  
(SECOND AMENDMENT) ACT, 1964.

Received the assent of the Governor on the 26th August 1964, first published in the Fort St. George Gazette Extraordinary on the 1st September 1964 (Bhadra 10, 1886).]

An Act further to amend the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

It enacted by the Legislature of the <sup>3</sup>[State of Tamil Nadu] in the Fifteenth Year of the Republic of India follows :—

1. This Act may be called the <sup>1</sup>[Tamil Nadu] General Sales Tax (Second Amendment) Act, 1964.

2-8. [The amendments made by these sections have already been incorporated in the principal Act, viz., Tamil Nadu Act 1 of 1959.]

9. Notwithstanding anything contained in any judgment, decree or order of any court, no levy or collection of any tax under the provisions of the principal Act and of rules made thereunder in respect of sales in the course of business, whether or not it is carried on with a motive to make gain or profit shall be deemed to be invalid or never to have been invalid on the ground only that such levy or collection was not in accordance with law and such tax levied or collected or purporting to have been levied or collected shall, for all purposes, be deemed to be and always to have been validly levied or collected ; and accordingly—

Validation of levy and collection of certain taxes.

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection

<sup>2</sup> These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>3</sup> For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 23rd July 1964, Part IV—Section 3, pages 300—301.

<sup>4</sup> This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

with the levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court against the State Government or any person or authority whatsoever for the refund of any tax so paid ; and

(c) no court shall enforce any decree or order directing the refund of any tax so paid ;

(d) any such tax levied under the principal Act before the commencement of this Act but not collected before such commencement or any such tax leviable under the principal Act but not levied before such commencement may be collected (after levy of the tax wherever necessary) in the manner provided in the principal Act.

[TAMIL NADU] ACT No. 30 OF 1965.<sup>2</sup>THE [TAMIL NADU] GENERAL SALES TAX  
(SECOND AMENDMENT) ACT, 1965.

[Received the assent of the Governor on the 21st November 1965, first published in the Fort St. George Gazette on the 24th November 1965 (Agrahayana 3, 1887).]

An Act further to amend the [Tamil Nadu] General Sales Tax Act, 1959.

BE it enacted by the Legislature of the [State of Tamil Nadu] in the Sixteenth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the [Tamil Nadu] General Sales Tax (Second Amendment) Act, 1965.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2-6. [The amendments made by these sections have already been incorporated in the principal Act, viz., the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

Special provision in respect of rate of tax reduced under section 17(1).

7. Where the rate of tax payable under the principal Act has been reduced by a notification issued or deemed to have been issued under sub-section (1) of section 17 of the principal Act, the rate of tax so reduced shall stand increased by half a per cent of the taxable turnover or turnover, as the case may be, with effect on and from the date of coming into force of this Act :

Provided that nothing in this section shall affect the power of the State Government to reduce under sub-section (1) of section 17 of the principal Act the rate of tax increased aforesaid.

<sup>1</sup> These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup> For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 3rd August 1965, Part IV—Section 3, page 156.

<sup>3</sup> This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>1</sup>[TAMIL NADU] ACT No. 18 of 1966.<sup>2</sup>

THE <sup>4</sup>[TAMIL NADU] GENERAL SALES TAX  
(SECOND AMENDMENT) ACT, 1966.

[Received the assent of the Governor on the 22nd November 1966, first published in the Fort St. George Gazette Extraordinary, on the 24th November 1966 (Agrahayana 3, 1888).]

An Act further to amend the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

BE it enacted by the Legislature of the <sup>3</sup>[State of Tamil Nadu] in the Seventeenth Year of the Republic of India as follows :—

1. (1) This Act may be called the <sup>1</sup>[Tamil Nadu] General Sales Tax (Second Amendment) Act, 1966. **Short title and commencement.**

(2) Section 2 shall be deemed to have come into force on the 1st day of April 1959.

2. [The amendment made by this section has already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

---

<sup>1</sup>These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup>For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 28th October 1966, Part IV-Section 3, page 645.

<sup>3</sup>This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Validation of  
levy and collec-  
tion of certain  
taxes.

3. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, no assessment, re-assessment, levy or collection of any tax or penalty made or purporting to have been made under the provisions of section 16 of the principal Act before the date of the publication of this Act in the *\*Fort St. George Gazette* shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment, re-assessment, levy or collection was not in accordance with law and such tax or penalty assessed, re-assessed, levied or collected or purporting to have been assessed, re-assessed, levied or collected shall, for all purposes, be deemed to be and always to have been validly assessed, re-assessed, levied or collected, and accordingly—

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax or penalty shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court against the State Government or any person or authority whatsoever for the refund of any tax or penalty so paid, and

(c) no court shall enforce any decree or order directing the refund of any tax or penalty so paid.

---

\* Now the *Tamil Nadu Government Gazette*.

300



<sup>1</sup>[TAMIL NADU] ACT No. 5 OF 1967.<sup>2</sup>

THE <sup>1</sup>[TAMIL NADU] GENERAL SALES TAX  
(AMENDMENT) ACT, 1967.

[Received the assent of the Governor on the 30th June 1967, first published in the Fort St. George Gazette Extraordinary on the 1st July 1967 (Ashada 10, 1889)].

An Act further to amend the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

Be it enacted by the Legislature of the <sup>3</sup>[State of Tamil Nadu] in the Eighteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the <sup>1</sup>[Tamil Nadu] General Sales Tax (Amendment) Act, 1967. Short title and commencement.

(2) Section 9 (except clause (5) of that section) and section 10 shall be deemed to have come into force on the 18th June 1967, clause (5) of section 9 shall come into force on the 1st July 1967 and the rest of this Act shall come into force at once.

2-10. [The amendments made by these sections have already been incorporated in the principal Act, viz., the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

11. Where the rate of tax payable under the principal Act has been reduced by a notification issued or deemed to have been issued under sub-section (1) of section 17 of the principal Act, the rate of tax so reduced shall stand increased by half a per cent of the taxable turnover or turnover, as the case may be, with effect on and from the date of the publication of this Act in the *Fort St. George Gazette*\*: Special provision in respect of rate of tax reduced under section 17 (1).

Provided that nothing in this section shall affect the power of the State Government to reduce under sub-section (1) of section 17 of the principal Act, the rate of tax increased as aforesaid.

<sup>1</sup>These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup>For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, dated the 23rd June 1967, Part IV—Section 3, pages 20-21.

<sup>3</sup>This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

\* Now the *Tamil Nadu Government Gazette*.

<sup>1</sup>[TAMIL NADU] ACT No. 19 OF 1967.<sup>2</sup>  
 THE <sup>1</sup>[TAMIL NADU] GENERAL SALES TAX  
 (THIRD AMENDMENT) ACT, 1967.

[Received the assent of the Governor on the 29th December 1967, first published in the Fort St. George Gazette Extraordinary on the 5th January 1968 (Pausa 15, 1889).]

An Act further to amend the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

BE it enacted by the Legislature of the <sup>3</sup>[State of Tamil Nadu] in the Eighteenth Year of the Republic of India as follows :—

**Short title.**

1 This Act may be called the <sup>1</sup>[Tamil Nadu] General Sales Tax (Third Amendment) Act, 1967.

2-3. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

**Validation.**

4. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all taxes levied or collected or purporting to have been levied or collected under the principal Act on the sale of the goods specified in item 47-A of the First Schedule to the principal Act as amended by this Act for the period commencing on the 1st April 1964 and ending with the date of the publication of this Act in the \*Fort St. George Gazette shall for all purposes be deemed to be, and to have always been validly levied or collected in accordance with law as if section 2 had been in force at all material times when such tax was levied or collected and accordingly,—

(a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid ;

(c) no court shall enforce any decree or order directing the refund of any tax so paid.

<sup>1</sup> These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order 1969.

<sup>2</sup> For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 25th November 1967, Part IV-Section 3, page 83.

<sup>3</sup> This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

\* Now the Tamil Nadu Government Gazette.

<sup>1</sup>[TAMIL NADU] ACT No. 12 OF 1968<sup>2</sup>.

THE <sup>1</sup>[TAMIL NADU] GENERAL SALES TAX  
(THIRD AMENDMENT) ACT, 1968.

[Received the assent of the Governor on the 14th September 1968, first published in the Fort St. George Gazette Extraordinary, on the 16th September 1968 (Bhadra 25, 1890).]

An Act further to amend the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

BE it enacted by the Legislature of the <sup>3</sup>[State of Tamil Nadu] in the Nineteenth Year of the Republic of India as follows :—

1. This Act may be called the <sup>1</sup>[Tamil Nadu] General Short title. Sales Tax (Third Amendment) Act, 1968.

2—4. [The amendments made by these sections have already been incorporated in the principal Act, viz., Tamil Nadu Act 1 of 1959.]

5. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all taxes levied or collected or purporting to have been levied or collected under the principal Act before the date of the publication of this Act in the <sup>\*</sup>Fort St. George Gazette, in respect of any Hindu undivided family, firm or other association of persons, after its partition or dissolution, as the case may be, shall for all purposes be deemed to Validation.

<sup>1</sup> These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

<sup>2</sup> For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 17th August 1968, Part IV-Section 3, page 39.

<sup>3</sup> This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) order, 1969.

\* Now the Tamil Nadu Government Gazette.

be, and to have always been, validly levied or collected in accordance with law as if section 3 had been in force at all material times when such tax was levied or collected and accordingly,—

(a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid ;

(c) no court shall enforce any decree or order directing the refund of any tax so paid.

<sup>1</sup>[TAMIL NADU] ACT No. 3 OF 1969.\*

THE <sup>1</sup>[TAMIL NADU] GENERAL SALES TAX  
(SECOND AMENDMENT) ACT, 1969.

[Received the assent of the Governor on the 4th March 1969,  
first published in the Fort St. George Gazette on the  
5th March 1969 (Phalguna 14, 1890).]

An Act further to amend the <sup>1</sup>[Tamil Nadu] General Sales Tax Act, 1959.

BE it enacted by the Legislature of the <sup>2</sup>[State of Tamil Nadu] in the Twentieth Year of the Republic of India as follows : —

1. This Act may be called the <sup>1</sup>[Tamil Nadu] General Short title, Sales Tax (Second Amendment) Act, 1969.

2. Notwithstanding anything contained in the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, clause (i) of sub-rule (1) of rule 5 of the said rules shall be deemed to have been omitted during the period commencing on the 5th January 1957 and ending with the 31st March 1959 and for the purposes of the said Act and rules, net turnover shall be deemed always to have included the excise duty, if any, paid by a dealer to the Central Government in respect of the goods sold by him.

\*These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

\*For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 27th January 1969, Part IV Section 3, page 4.

\*This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Taxable turnover under [Tamil Nadu Act] 1 of 1959 to include excise duty.

3. Notwithstanding anything contained in the <sup>2</sup>[Tamil Nadu] General Sales Tax Act, 1959 (<sup>2</sup>[Tamil Nadu] Act 1 of 1959) and in the <sup>2</sup>[Tamil Nadu] General Sales Tax Rules, 1959, clause (f) of rule 6 of the said rules shall be deemed to have been omitted during the period commencing on the 1st April 1959 and ending with the 31st March 1966 and for the purposes of the said Act and rules, taxable turnover shall include and shall be deemed always to have included the excise duty, if any, paid by a dealer to the Central Government in respect of the goods sold by him.

Validation of levy and collection of tax.

4. Notwithstanding anything contained in any judgment, decree or order of any Court or other authority, any tax levied or collected or purporting to have been levied or collected for the period commencing on the 5th January 1957 and ending with the 31st March 1966, shall, for all purposes, be deemed to be, and to have always been validly levied or collected in accordance with law as if this Act had been in force at all material times when such tax was levied or collected and accordingly,—

(a) all acts, proceedings, or things done or taken by any authority or officer or person in connection with the levy or collection of such tax shall, for all purposes be deemed to be and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any Court for the refund of any tax so paid ; and

(c) no Court shall enforce any decree or order directing the refund of any tax so paid.

Repeal

5. The Madras General Sales Tax (Fifth Amendment) Ordinance, 1968 (Madras Ordinance 5 of 1968), is hereby repealed.

<sup>1</sup> This expression was substituted for the expression " Madras Act " by paragraph 3 of the Tamil Nadu Adaptation of Laws Order, 1970.

<sup>2</sup> These words were substituted for the word " Madras " by the Tamil Nadu, Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

TAMIL NADU ACT No. 27 OF 1970.\*

## THE TAMIL NADU GENERAL SALES TAX (FOURTH AMENDMENT) ACT, 1970.

[Received the assent of the Governor on the 1st October 1970, first published in the Tamil Nadu Government Gazette Extraordinary, on the 5th October 1970 (Asvina 13, 1892).]

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-first Year of the Republic of India as follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1970.

(2) Section 2 shall be deemed to have come into force on the 1st April 1959

2. [The amendment made by this section has already been incorporated in the principal Act, viz., the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

Validation of  
levy and  
collection of  
tax.

3. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all taxes levied or collected or purporting to have been levied or collected under the principal Act for the period commencing on the 1st April 1959 and ending with the date of the publication of this Act in the *Tamil Nadu Government Gazette*, shall, for all purposes, be deemed to be, and to have always been, validly levied or collected in accordance with law as if section 2 had been in force at all material times when such tax was levied or collected and accordingly,—

(a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid ;

(c) no court shall enforce any decree or order directing the refund of any tax so paid.

\*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 28th August 1970, Part IV—Section 3, page 94.]

**TAMIL NADU ACT NO. 31 OF 1972.**

**THE TAMIL NADU GENERAL SALES TAX (SECOND AMENDMENT) ACT, 1972.**

*[Received the assent of the Governor on the 5th October, 1972, first published in the Tamil Nadu Government Gazette Extraordinary on the 9th October 1972 (Asvina 17, 1894)].*

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972.

(2) Section 4 shall be deemed to have come into force on the 31st July 1963 and the rest of this Act shall come into force on such date as the State Government may, by notification, appoint.

*2-35. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) ]*

Repeal.

36. The Tamil Nadu General Sales Tax (Definition of Turnover and Validation of Assessments) Act, 1954 (Tamil Nadu Act XVII of 1954), is hereby repealed.



**TAMIL NADU ACT NO. 39 OF 1973\*.**

**THE TAMIL NADU GENERAL SALES TAX (SECOND AMENDMENT) ACT, 1973.**

[*Received the assent of the Governor on the 19th December 1973, first published in the Tamil Nadu Government Gazette Extraordinary on the 20th December 1973 (Margazhi 6, Piramathisa (2004—Tiruvalluvar Andu).]*

**An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.**

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973. Short title and commencement.

(2) (a) Section 2 and clause (iv) of section 6 shall be deemed to have come into force on the 1st September 1973 ;

(b) Section 3 [except sub-clause (a) of clause (ii)], clauses (ii), (iii) and (v) of section 6 and section 7 [except clauses (i) and (v)] shall be deemed to have come into force on the 1st April 1973 ;

(c) Section 4 shall be deemed to have come into force on the 28th June 1971 ;

(d) Clause (i) of section 6 shall be deemed to have come into force on the 16th November 1973 ;

(e) Clause (v) of section 7 and section 8 shall be deemed to have come into force on the 1st October 1973.

**2-7.** [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

---

\* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 1st December 1973, Part IV—Section 3, Pages 397-398.

Validation of  
assessments,  
etc.

8. (1) Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under the provisions of the principal Act, before the 1st October 1973, shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been made, taken or done under the principal Act as amended by sub-clause (a) of clause (ii) of section 3 and clause (i) of section 7 of this Act, and accordingly—

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax ; and

(c) no court shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

(a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, the assessment, re-assessment, levy or collection of such tax for any period, or

(b) from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

Repeal.

9. The Tamil Nadu General Sales Tax (Amendment) Ordinance, 1973 (Tamil Nadu Ordinance 6 of 1973), is hereby repealed.

## TAMIL NADU ACT NO. 23 OF 1974.\*

THE TAMIL NADU GENERAL SALES TAX  
(AMENDMENT) ACT, 1974.

[Received the assent of the Governor on the 10th May 1974, first published in the Tamil Nadu Government Gazette Extraordinary on the 14th May 1974 (Chithirai 31, Anantha (2005—Tiruvalluvar Andu)).]

## An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows:—

1.(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1974.

Short title  
and commen-  
cement.

(2) (a) Clause (i) of section 8 shall be deemed to have come into force on the 20th February 1974.

(b) Section 8 [except clause (i)] and section 9 shall be deemed to have come into force on the 4th March 1974.

(c) The rest of this Act shall be deemed to have come into force on the 1st April 1974.

2-8. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

9. Notwithstanding anything contained in the principal Act, the sale or purchase of such of those goods—

Certain trans-  
actions  
deemed to be  
first sales  
or purchases.

(i) as were not liable to tax only at the point of first sale or purchase before the 4th March 1974 ; and

(ii) as are liable to tax only at the point of first sale or purchase under sub-section (2) of section 3 of the principal Act as amended by this Act;

effected within the State on or after the 4th March 1974, shall be deemed to be the first sale or purchase for the purposes of the principal Act as amended by this Act, although any sale or purchase of such goods has taken place within the State before the 4th March 1974.

\*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 9th April 1974, Part IV—Section 1, Pages 121-122.

## TAMIL NADU ACT NO. 15 OF 1975.\*

THE TAMIL NADU GENERAL SALES TAX  
(AMENDMENT) ACT, 1975.

[Received the assent of the Governor on the 9th May 1975, first published in the Tamil Nadu Government Gazette Extraordinary on the 14th May 1975 (Chithirai 31, Iratchasa (2006—Tiruvalluvar Andu)).]

## An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1975. Short title and commencement.

(2) (i) Clauses (a) to (e) and (h) of section 2 and section 3 shall be deemed to have come into force on the 3rd March 1975.

(ii) Clauses (f) and (g) of section 2 shall be deemed to have come into force on the 12th March 1975.

2-3. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

4. Notwithstanding anything contained in section 59 of the principal Act, the amendment to item 77 of the First Schedule to the principal Act, made by the notification of the State Government in the Commercial Taxes and Religious Endowments Department No. II (1)/CTRE/207(b)/75, dated the 1st March 1975, published at pages 1 to 2 of Part II—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 3rd March 1975, shall be deemed never to have taken effect. Certain amendment made by notification published on the 3rd March 1975 deemed not to have taken effect.

\* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 16th April 1975, Part IV—Section 1, Pages 131-132.

## TAMIL NADU ACT NO. 33 OF 1979.\*

## THE TAMIL NADU GENERAL SALES TAX (AMENDMENT) ACT, 1979.

[Received the assent of the Governor on the 28th May 1979, first published in the Tamil Nadu Government Gazette Extraordinary on the 29th May 1979 (Vaikasi 15, Chitharthi (2010—Tiruvalluvar Andu)).]

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirtieth Year of the Republic of India as follows :—

Short title and comment. 1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1979.

(2) (i) Section 2 shall be deemed to have come into force on the 1st April 1979 ;

(ii) Clause (a) of section 4 shall be deemed to have come into force on the 1st April 1959 ;

(iii) Clause (b) of section 4 shall be deemed to have come into force on the 4th March 1979.

2-4. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).]

Validation of levy and collection of tax.

5. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all taxes levied or collected or purporting to have been levied or collected under the principal Act on the sale of the goods specified in item 1-B of the First Schedule to the principal Act as amended by this Act for the period commencing on the 1st April 1959 and ending with the date of the publication of this Act in the *Tamil Nadu Government*

\* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 20th April 1979, Part IV—Section 1, Pages 125-126.

*Gazette* shall for all purposes be deemed to be, and to have always been validly levied or collected in accordance with law as if clause (a) of section 4 had been in force at all material times when such tax was levied or collected and accordingly—

(a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid ; and

(c) no court shall enforce any decree or order directing the refund of any tax so paid.

**TAMIL NADU ACT NO. 4 OF 1982.\***

**THE TAMIL NADU GENERAL SALES TAX  
(AMENDMENT) ACT, 1982.**

[Received the assent of the Governor on the 20th February 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 20th February 1982 (Masi 8, Thunmathi, Thiruvalluvar Aandu—2013).]

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows:—

short title and commencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1982.

(2) (i) Clauses (a) and (d) of section 2 shall be deemed to have come into force on the 8th July 1981.

(ii) Clause (b) of section 2 shall be deemed to have come into force on the 1st July 1981.

(iii) Clause (c) of section 2 shall be deemed to have come into force on the 15th June 1981.

Amendment of the First Schedule to Tamil Nadu Act 1 of 1959,

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) in item 3, in the entries in column (2),—

(i) after the words “motor cycles and cycle combinations” and before the words “motor scooters” the following words and brackets shall be inserted, namely:—

“cycles (including bicycles, tri-cycles, cycle-rickshaws, tandem cycles, cycle combinations and perambulators) fitted with motor engines,”;

(ii) the following words and brackets shall be added at the end, namely:—

“and motor engines used for being fitted to cycles (including bicycles, tri-cycles, cycle-rickshaws, tandem cycles, cycle combinations and perambulators).”

\* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary dated the 22nd August 1981 Part IV—Section 1, pages 666-667.

11/23

1982 : T.N. Act 4] *General Sales Tax (Amendment)* 731

(b) items 144, 145 and 147 and the entries relating thereto shall be omitted ;

(c) in item 150, for the entry in column (2), the following entry shall be substituted, namely :—

“ Articles of food and drink other than those specified elsewhere in this Schedule, sold to customers in hotels classified or approved by the Department of Tourism, Government of India.” ;

(d) after item 160 and the entries relating thereto, the following item and entries shall be added, namely :—

“ 161. Carbon black At the point of first sale in the State. 8”



**TAMIL NADU ACT NO. 22 OF 1982.\***

**THE TAMIL NADU GENERAL SALES TAX  
(SECOND AMENDMENT) ACT, 1982.**

[Received the assent of the Governor on the 27th April 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 29th April 1982 (Chithirai 16, Thunthubi, Tiruvalluvar Aandu-2013).]

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows :—

**Short title and commencement.** 1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1982.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**Amendment of section 17, Tamil Nadu Act 1 of 1959.**

2. In section 17 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), after sub-section (3), the following sub-section shall be added, namely :—

“(4) The Government may, in such circumstances and subject to such conditions as may be prescribed, by notification, remit the whole or any part of the tax or penalty or fee payable in respect of any period by any dealer under this Act.”.

**Amendment of section 21, Tamil Nadu Act 1 of 1959.**

3. In section 20 of the principal Act, for sub-section (1), the following sub-sections shall be substituted, namely :—

“(1) Every dealer whose total turnover in any year is not less than thirty thousand rupees shall, and any other dealer or person intending to commence business may, get himself registered under this Act.

(1-A) Where a person intending to commence business is a minor or where a minor inherits an existing business or succeeds a dealer, the certificate of registration shall be issued in the name of any guardian, trustee or agent of the minor carrying on business on behalf of and for the benefit of such minor.”.

\*For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 22nd August 1981, Part IV—Section 1, pages 666-667.

4. In section 21 of the principal Act,—

(1) for sub-section (1), the following sub-sections shall be substituted, namely :—

Amendment  
of section 21,  
Tamil Nadu  
Act 1 of 1959.

“(1) An application for registration shall be made to such authority in such manner and within such period as may be prescribed and shall be accompanied by a fee of ten rupees for the principal place of business, and in addition a further fee of five rupees in respect of each of his places of business other than the principal place of business.

(1-A) Where it appears necessary to the authority to whom an application is made under sub-section (1) so to do for the proper realisation of the tax payable under this Act, it may, by order in writing and for reasons to be recorded therein, impose as a condition for the issue of a certificate of registration a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order, such security as may be specified for the aforesaid purpose :

Provided that, the security shall not exceed one half of the tax payable on the taxable turnover upto the end of the year as estimated by the applicant himself.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely :—

“(2) If the prescribed authority is satisfied that the application is in order and the condition, if any, imposed under sub-section (1-A) has been complied with, it shall register the applicant and grant to him a certificate of registration in the prescribed form specifying all his places of business with copies for each of his place of business other than the principal place of business.” ;

(iii) after sub-section (2-A), the following sub-sections shall be inserted, namely :—

“(2-B) Where it appears necessary to the authority granting a certificate of registration under this section so to do for the proper realisation of the tax payable under this Act it may, at any time, while such certificate is in force, by an order in writing and for reasons to be recorded therein, require the dealer to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security or, if the dealer has already furnished any security in pursuance of an order under this sub-

section or sub-section (1-A) such additional security, as may be specified in the order for the aforesaid purpose.

(2-C) No dealer shall be required to furnish any security under sub-section (1-A) or any security or additional security under sub-section (2-B) by the authority referred to therein, unless he has been given an opportunity of being heard. The amount of security which a dealer may be required to furnish under sub-section (1-A) or sub-section (2-B) or the aggregate of the amount of such security and the amount of additional security which he may be required to furnish under sub-section (2-B) by the authority referred to therein, shall not exceed one half of the tax payable, in accordance with the estimate of such authority, on the turnover of such dealer for the year in which such security, or as the case may be, additional security is required to be furnished.

(2-D) Where the security furnished by a dealer under sub-section (1-A) or sub-section (2-B) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(2-E) The authority granting the certificate of registration may by order and for good and sufficient cause forfeit the whole or any part of the security furnished by the dealer for realising any amount of tax or penalty payable by the dealer :

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(2-F) Where by reason of an order under sub-section (2-E), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(2-G) The authority granting a certificate of registration may, on application by the dealer to whom it has been granted, order the refund of any amount or part thereof deposited by the dealer by way of security under this section or, where the security is furnished by the dealer in the form of a surety bond, if

it is not required for the purpose of this Act, or if in the course of three years the dealer proves himself to be prompt in payment of tax and above reproach in the conduct of his business.” ;

(iv) sub-section (3-A) shall be omitted ;

(v) for sub-section (5), the following sub-section shall be substituted, namely :—

“ (5) The prescribed authority shall have power for good and sufficient reasons to cancel, modify or amend any certificate of registration granted by him.”.

5. In section 24 of the principal Act,—

(i) in sub-section (1), for the words “The tax assessed under this Act”, the words “The tax assessed or has become payable under this Act” shall be substituted ;

Amendment of  
section 24,  
Tamil Nadu  
Act 1 of 1959.

(ii) in sub-section (2), for the words “Any tax assessed on”, the words “Any tax assessed on, or has become payable by,” shall be substituted ;

(iii) in sub-section (3),—

(a) for the words “tax assessed”, the words “tax assessed or has become payable” shall be substituted ;

(b) for the words “by way of penalty”, the words “by way of interest” shall be substituted ;

(c) for the first and second provisos, the following provisos shall be substituted, namely :—

“ Provided that if the tax assessed or has become payable under this Act or any instalment thereof is less than one hundred rupees, no interest shall be levied for a period of one month after the expiry of the time specified in the notice of assessment or the order aforesaid :

Provided further that where a dealer or person has preferred an appeal or revision against any order of assessment under this Act, the interest payable under this sub-section, in respect of the amount in dispute in the appeal or revision, shall be postponed till the disposal of the appeal or revision, as the case may be, and shall be calculated on the amount that becomes due in accordance with the final order passed on the appeal or revision as if such amount had been the subject matter of the appeal or revision.”;

(iv) after sub-section (3), the following sub-section shall be added, namely :—

“(4) Where the tax paid under this Act is found to be in excess on final assessment or revision of assessment, or as a result of an order passed in appeal, revision or review, excess amount shall be refunded to the dealer after adjustment of arrears of tax, if any, due from him. Where the excess amount is not refunded to the dealer within a period of ninety days from the date of the order of assessment or revision of assessment or order passed in appeal, revision or review, the Government shall pay by way of interest, where the amount refundable is not less than one hundred rupees, a sum equal to a sum calculated at the rate of one per cent or part thereof of such amount for each month or part thereof after the expiry of the said period of ninety days.”.

6. In section 25 of the principal Act,—

(i) in the marginal heading, for the word “penalty”, the words “penalty or interest” shall be substituted;

(ii) for the word “penalty”, the words “penalty or interest” shall be substituted.

Amendment of section 32, Tamil Nadu Act 1 of 1959. 7. In section 32 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely :—

“(1) The Deputy Commissioner may of his own motion, call for and examine an order passed or proceeding recorded by the appropriate authority under section 4-A, section 12, section 12-A, section 14, section 15, or sub-sections (1) and (2) of section 16 and if such order or proceeding recorded is prejudicial to the interests of revenue may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may initiate proceedings to revise, modify or set aside such order or proceeding and may pass such order thereon as he thinks fit.”;

(ii) in sub-section (2), for the expression “The Deputy Commissioner shall not pass any order under sub-section (1), if”, the expression “The Deputy Commissioner shall not initiate proceedings against any such order or proceeding referred to in sub-section (1), if” shall be substituted;

(iii) to sub-section (2), the following proviso shall be added, namely :—

“Provided that if the order passed or proceeding recorded by the appropriate authority referred to in sub-section (1) involves an issue on which the High Court has given its decision adverse to the revenue in any other proceedings, and an appeal to the Supreme Court against the order of the High Court is pending, the period of time between the date of the abovesaid order of the High Court and the date of the order of the Supreme Court shall be excluded in computing the period referred to in clause (c).”.

8. In section 34 of the principal Act,—

Amendment of  
section 34,  
Tamil Nadu  
Act 1 of 1959.

(i) in the marginal heading, for the words “Board of Revenue”, the words “Joint Commissioner of Commercial Taxes” shall be substituted;

(ii) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Joint Commissioner of Commercial Taxes may, of his own motion, call for and examine an order passed or proceeding recorded by the appropriate authority under section 4-A, section 12, section 12-A, section 14, section 15 or sub-section (1) or (2) of section 16 or an order passed by the Appellate Assistant Commissioner under sub-section (3) of section 31 or by the Deputy Commissioner under sub-section (3) of section 31-A or sub-section (1) of section 32 and if such order or proceeding recorded is prejudicial to the interests of revenue, may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may initiate proceedings to revise, modify or set aside such order or proceeding and may pass such order thereon as he think fit.”;

(iii) in sub-section (2), for the expression “The Board of Revenue shall not pass any order under sub-section(1), if”, the expression “The Joint Commissioner of Commercial Taxes shall not initiate proceedings against any such order or proceeding referred to in sub-section (1), if” shall be substituted :

(iv) to sub-section (2), the following provision shall be added, namely :—

“ Provided that if the order passed or proceeding recorded by the appropriate authority, Appellate Assistant Commissioner or Deputy Commissioner referred to in sub-section (1) involves an issue on which the High Court has given its decision adverse to the revenue in any other proceedings, and an appeal to the Supreme Court against the order of the High Court is pending, the period of time between the date of the above said order of the High Court and the date of the order of the Supreme Court shall be excluded in computing the period referred to in clause (c).”;

(v) in sub-section (4), for the words “the Board of Revenue” the words “the Joint Commissioner of Commercial Taxes” shall be substituted.

Amendment of section 36, Tamil Nadu Act 1 of 1959.

9. In section 36 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely :—

“(3-A) Within a period of sixty days from the date of receipt of notice that an appeal against the order passed by the Appellate Assistant Commissioner under sub-section (3) of section 31 or an order passed by the Deputy Commissioner under sub-section (3) of section 31-A or sub-section (1) of section 32 has been filed, any assessing authority or his representative appearing before the Appellate Tribunal may file an enhancement petition in the prescribed form and in the prescribed manner against the order of the Appellate Assistant Commissioner or the Deputy Commissioner, as the case may be. The Appellate Tribunal may, after giving a reasonable opportunity to the appellant and the representative of the assessing authority of being heard pass such orders on the petition as it thinks fit :

Provided that the Appellate Tribunal may admit an enhancement petition presented after the expiration of the said period if it is satisfied that the assessing authority or his representative had sufficient cause for not filing the enhancement petition within the said period.”.

5/5

## TAMIL NADU ACT NO. 23 OF 1982.\*

## THE TAMIL NADU GENERAL SALES TAX (THIRD AMENDMENT) ACT, 1982.

[Received the assent of the Governor on the 27th April 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 28th April 1982 (Chithirai 16, Thunthubi, Thiruvalluvar Aandu—2013).]

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1982. Short title and commencement.

(2) (i) Sections 2, 3, clauses (b), (c), (d), (e), (f), (i), (j) of section 4 and section 5 shall be deemed to have come into force on the 1st March 1982 ;

(ii) Clauses (a) and (l) of section 4 shall be deemed to have come into force on the 30th December 1981 ;

(iii) Clause (g) of section 4 shall be deemed to have come into force on the 11th November 1981 ;

(iv) Clause (h) of section 4 shall be deemed to have come into force on the 27th January 1982 ;

(v) Clause (k) of section 4 shall be deemed to have come into force on the 30th September 1981.

2. In section 3 of the Tamil Nadu General Sales Tax Act Amendment of 1959) Tamil Nadu Act 1 of 1959) (hereinafter referred to as section 3, the principal Act), in sub-section (1), for the words "four per cent", the words "five per cent" shall be substituted. Tamil Nadu Act 1 of 1959.

3. In section 5 of the principal Act, in clause (b), for the words "four per cent", the words "five per cent" shall be substituted. Amendment of section 5, Tamil Nadu Act 1 of 1959.

\*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary* dated the 3rd April 1982, Part IV—Section 1, pages 344-345.



Amendment of  
the First  
Schedule to  
Tamil Nadu  
Act 1 of 1959.

4. In the First Schedule to the principal Act.—

(a) in item 8, for the entry in column (2), the following entry shall be substituted, namely :—

“ Binoculars, telescopes, opera glasses and microscopes including binocular microscopes.”;

(b) in item 18-A, in the entries in column (2), the following shall be added at the end, namely :—

“ other than those falling under item 18-B.”;

(c) after item 18-A and the entries relating thereto, the following item and entries shall be inserted, namely:—

“18-B. Blended cotton yarn      At the point of first sale      4”;  
sold for use in power      in the State.  
looms in the form of  
cones.

(d) in item 34, in column(4), for the figures “10”, the figures “ 12 ” shall be substituted ;

(e) in items 41 and 41-A, in column (4), for the figure “ 9 ”, the figures “ 10 ” shall be substituted;

(f) in items 70 (a) and 70 (b), in column (4), for the figures “ 25 ”, the figures “ 50 ” shall be substituted ;

(g) for item 74 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“74 (a) Natural rubber      At the point of last      5  
latex.      purchase in the State.  
(b) All varieties and      Do.      5”;  
grades of raw rubber  
(if they had not  
suffered tax under  
this Act).

(h) in item 76, for the entry in column (3), the following entry shall be substituted, namely :—

“ At the point of first sale in the State.”;

(i) in item 81, in column (4), for the figure “ 6 ”, the figure “ 8 ” shall be substituted ;

(j) in item 101, in column (4), for the figure “ 8 ”, the figure “ 10 ” shall be substituted ;

SIN

(k) in item 104, for the entry in column (2), the following entry shall be substituted, namely :—

“ Water meters, gas meters and industrial thermometers and parts and accessories of such meters. ”;

(l) in item 109, for the entry in column (2), the following entry shall be substituted, namely :—

“ Articles made of stainless steel other than parts and accessories made of stainless steel falling under item 81 and the stainless steel nibs falling under item 109-A.”;

(m) during the period commencing on the 1st March 1982 and ending with the 10th March 1982, after item 161 and the entries relating thereto, the following item and entries shall be deemed to have been added, namely :

“ 162 Handloom silk fabrics. At the point of first sale 5”;  
in the State.

(n) with effect on and from the 11th March 1982, item 162 and the entries relating thereto shall be deemed to have been omitted.

5. In the Second Schedule to the principal Act, for item 3 and the entries relating thereto, the following item and entries shall be substituted, namely :—

Amendment of  
the Second  
Schedule to  
Tamil Nadu  
Act 1 of 1959.

3 (a) Cotton yarn, other than those falling under sub-item (b), but excluding cotton yarn waste. At the point of first sale in the State.

(b) Cotton yarn sold for use in powerlooms in the form of cones. At the point of first sale 4”  
in the State.

6. In the Third Schedule to the principal Act,—

(a) during the period commencing on the 1st March 1982 and ending with the 10th March 1982, for item 7 and the entry relating thereto, the following item and entry shall be deemed to have been substituted, namely :—

Amendment of  
the Third Schedule to Tamil  
Nadu Act 1 of  
1959.

“ 7. Handloom cloth excluding handloom silk fabrics. ”;

(b) with effect on and from the 11th March 1982, for item 7 and the entry relating thereto, the following item and entry shall be deemed to have been substituted, namely :—

“ 7. Handloom cloth.”.

## TAMIL NADU ACT NO. 46 OF 1982.\*

## THE TAMIL NADU GENERAL SALES TAX (FOURTH AMENDMENT) ACT, 1982.

[Received the assent of the Governor on the 22nd September 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 24th September 1982 (Purattasi, 8, Thunthubi, Thiruvalluvar Aandu—2013).]

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1982.

Short title and commencement.

(2) (i) Section 2 shall be deemed to have come into force on the 1st April 1982.

(ii) Clauses (a), (b) and (d) of section 3 and section 4 shall be deemed to have come into force on the 1st July 1982.

(iii) Clauses (c) and (e) of section 3 shall come into force on the 1st October 1982.

2. In sub-section (1) of section 7 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), for items (i) to (v), the following items shall be substituted, namely:—

Amendment of section 7, Tamil Nadu Act 1 of 1959.

*Rate of tax.*

“(i) Where the total turnover is not less than fifty thousand rupees, but is less than sixty thousand rupees. One thousand and eighty rupees per annum.

“(ii) Where the total turnover is not less than sixty thousand rupees, but is less than seventy thousand rupees. One thousand three hundred and eighty rupees per annum.

\*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 4th September 1982, Part IV-Section 1, Pages 413—414.

- (iii) Where the total turnover is not less than seventy thousand rupees, but is less than eighty thousand rupees. One thousand six hundred and eighty rupees per annum.
- (iv) Where the total turnover is not less than eighty thousand rupees, but is less than ninety thousand rupees. One thousand nine hundred and eighty rupees per annum.
- (v) Where the total turnover is not less than ninety thousand rupees, but is not more than one lakh of rupees. Two thousand two hundred and eighty rupees per annum."

3. In the First Schedule to the principal Act,—

(a) in item 34, for the entry in column (2), the following entry shall be substituted, namely :—

“Cement, including its substitutes.” ;

(b) item 78 and the entries relating thereto shall be omitted ;

(c) in item 135 in the entries in column (2), the following shall be added at the end, namely :—

“whether or not prepared in conformity with any prescribed formulations.” ;

(d) item 138 and the entries relating thereto shall be omitted ;

(e) after item 161 and the entries relating thereto, the following item and entries shall be added, namely :—

“162 Weighing machines including platform scales, weigh bridges, counter-scales, spring balances, weighing scales and balances and parts and accessories of such machines and weights used therewith, At the point of 8”  
first sale in the State.

4. In the Second Schedule to the principal Act, in item 6 (i), for the entry in column (3), the following entry shall be substituted, namely :—

Amendment  
of the  
Second  
Schedule  
of Tamil  
Nadu Act  
1 of 1959.

“ At the point of first sale in the State”.

5. (1) The Tamil Nadu General Sales Tax (Fourth Amendment) Ordinance, 1982 (Tamil Nadu Ordinance 7 of 1982), is hereby repealed.

Repeal and  
saving.

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

சென்னை  
பிப்ரவரி 1982

சென்னை  
பிப்ரவரி 1982

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 12th April 1985 and is hereby published for general information:—

**ACT No. 18 OF 1985.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:—

**1. Short title and commencement.**—(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1985.

(2) It shall be deemed to have come into force on the 1st October 1984.

**2. Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.**—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) in item 13, for the entry in column (2), the following entry shall be substituted, namely:—

“Iron and steel safes and almirahs, cash chests, cash boxes, wall coffers, safe deposit lockers, locker cabinets, strong room or vault doors and ventilators including parts and accessories of all such goods.”;

(b) in item 41, for the entry in column (2), the following entry shall be substituted, namely:—

“All kinds of electrical goods (other than those specified elsewhere in this Schedule) including wires, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, meter-boxes, switch-boxes, meter boards, switch boards, electrical earthen-ware and porcelain-ware and parts and accessories of all such goods.”;

(c) in item 41-D, for the entry in column (2), the following entry shall be substituted, namely:—

“Generators, generating sets, transformers including voltage stabilizers and parts and accessories of all such goods.”;

(d) in item 90, for the entry in column (2), the following entry shall be substituted, namely:—

“Bricks, cement flooring stones and all kinds of tiles other than those specified elsewhere in this Schedule.”;

(e) in item 99, in column (2), the following shall be added at the end, namely :—

“and parts and accessories which are generally adapted for use with such pumps.”;

(f) in item 123, for the entry in column (2), the following entry shall be substituted, namely :—

“Pressure cookers other than those falling under item 41-B, pressure stoves, gas ovens and parts and accessories of all such goods.”;

(g) for item 137 and the entries relating thereto, the following item and the entries shall be substituted, namely :—

“137. (i) Prawns, crustaceans, molluscs, frogs and frog-legs not falling under item (ii) below.	At the point 5 of last purchase in the State.
---	---

(ii) Prawns, crustaceans, molluscs, frogs and frog legs canned or tinned or frozen or otherwise processed.	At the point 5 of last purchase in the State.”
--	--

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 12th April 1985 and is hereby published for general information:—

**ACT No. 19 OF 1985.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1985.

(2) (i) Clauses (a) and (c) of section 2 shall be deemed to have come into force on the 1st January 1985;

(ii) Clause (b) of section 2 shall be deemed to have come into force on the 5th January 1985.

2. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) in item 1, for the entry in column (2), the following entry shall be substituted, namely:—

“Typewriters, tabulating machines, calculating machines and duplicating machines including electronic duplicating systems and parts and accessories thereof.”;

(b) in item 69, for the entry in column (3), the following entry shall be substituted, namely:—

“At the point of last purchase in the State.”;

(c) for item 136 and the entries relating thereto, the following item and entries shall be substituted, namely:—

<p>“136. All varieties of P.V.C. pipes, tubes and fittings including flexible and rigid pipes, hoses and tubes, whether transparent, semi-transparent or non-transparent.</p>	<p>At the point of first sale in the State.</p>	<p>10”</p>
---	---	------------

(By order of the Governor)

S. VADIVELU,

Commissioner and Secretary to Government,  
Law Department.



The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 29th July 1985 and is hereby published for general information :—

**ACT No. 36 OF 1985**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1985.

(2) It shall be deemed to have come into force on the 26th March 1985.

2. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) in item 41-C, in column (4), for the figures “ 12 ”, the figures “ 10 ” shall be substituted;

(b) in item 70 (c), in column (4), for the figure “ 6 ”, the figures “ 25 ” shall be substituted;

(c) after item 164, and the entries relating thereto, the following item and entries shall respectively be added, namely :—

“ 165. Agricultural      At the point      8.”  
products, namely,      of first sale  
chillies, tamarind,      in the State.  
turmeric, coriander  
and pepper.

(By order of the Governor.)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 7th June 1986 and is hereby published for general information:—

ACT No. 36 OF 1986.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1986.

(2) (i) Clauses (a), (b), (d) and (e) of section 2, shall be deemed to have come into force on the 1st October 1985.

(ii) Clause (c) of section 2 shall be deemed to have come into force on the 3rd March 1981.

2. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) after item 10 and the entries relating thereto, the following item and entries shall be inserted, namely:—

"10-A	Video cassette players and recorders, video cassette tapes and video computers and parts and accessories thereof.	At the point of first sale in the State.	15.00
-------	---	--	-------

(b) for item 88 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"88	(a) Cashewnut with shell.	At the point of first purchase in the State.	5
	(b) Cashewnut kernel including processed kernel.	At the point of first sale in the State.	5.00

(c) in item 106, in the entries in column (2), for the expression "item 67", the expression "item 159" shall be substituted;

(d) in item 117, in the entries in column (2),—

(i) in sub-item (ii), for the words "parchment and coated board", the words "and parchment board" shall be substituted;

(ii) after the proviso, the following sub-item shall be added, namely:—

"(v) Paper and board—laminated, coated or interlined with other materials.";

(e) in item 162, in the entries in column (2), the following shall be added at the end, namely:—

"and dipping measures, metric pouring measures, conical measures, cylindrical measures, metre-scales, measuring tapes, steel yards and survey chains."

(By order of the Governor)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.

ass  
pul

At

BE  
Th

th  
(A

mc

sec  
He  
to

na

fo  
fo  
ch  
by

na

fo  
(m  
ca  
tel

na

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 12th June 1986 and is hereby published for general information :—

ACT No. 40 OF 1986.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 31, Tamil Nadu Act 1 of 1959.*—In the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), in sub-section (1) of section 31,—

(a) after the expression “section 12”, the expression “section 12-A” shall be inserted; and

(b) in the second proviso, after the expression “section 12”, the expression “section 12-A” shall be inserted.

3. *Amendment of section 31-A, Tamil Nadu Act 1 of 1959.*—In sub-section (1) of section 31-A of the principal Act,—

(a) after the expression “section 12”, the expression “section 12-A” shall be inserted; and

(b) in the second proviso, after the expression “section 12”, the expression “section 12-A” shall be inserted.

4. *Amendment of section 42, Tamil Nadu Act 1 of 1959.*—In section 42 of the principal Act, the *Explanation* shall be numbered as *Explanation I* and after *Explanation I* as so numbered, the following *Explanation* shall be added, namely :—

“*Explanation II.*—For the purposes of this section and sections 44 and 45, “goods vehicle” includes a motor vehicle, vessel, animal and any other form of conveyance.”.

(By order of the Governor.)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 12th June 1986 and is hereby published for general information:—

ACT No. 41 OF 1986.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1986.

(2) (a) Clauses (k) and (l) and clause (m) in so far as it relates to items 166 to 170, of section 4 and section 5 shall be deemed to have come into force on the 17th March 1986.

(b) Clause (m) in so far as it relates to item 171 of section 4 shall be deemed to have come into force on the 5th April 1986.

(c) Clauses (a) to (g), (i) and (j) of section 4 shall be deemed to have come into force on the 1st April 1986.

(d) Clause (h) of section 4 shall be deemed to have come into force on the 1st October 1982.

2. *Amendment of section 20, Tamil Nadu Act 1 of 1959.*—In section 20 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), in sub-section (1), for the words “fifty thousand rupees”, the words “seventy-five thousand rupees” shall be substituted.

3. *Amendment of section 21, Tamil Nadu Act 1 of 1959.*—In section 21 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “ten rupees”, the words “one hundred rupees” shall be substituted; and

(ii) for the words “five rupees”, the words “twenty rupees” shall be substituted.

(b) in sub-section (4), for the words “thirty thousand rupees”, the words “seventy-five thousand rupees” shall be substituted.

(A Group) IV-2 Ex. (316)—2

4. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the principal Act,—

items

166

(a) in item 1, for the entry in column (2), the following entry shall be substituted, namely:—

157

“Typewriters including electronic typewriters, tabulating and calculating machines including electronic tabulating and calculating machines, duplicating machines including electronic duplicating machines and parts and accessories thereof.”;

168

(b) in item 2, in the entries in column (2), after the word “parts”, the words “and accessories”, shall be inserted;

16

17

(c) in item 8, in the entries in column (2), the following shall be added at the end, namely:—

1

“and parts and accessories thereof.”;

(d) in item 9, in the entries in column (2), after the word “parts”, the words “and accessories” shall be inserted;

195

(e) in item 11, in the entries in column (2), after the word “parts”, the words “and accessories” shall be inserted;

the  
iter

(f) in item 12, in the entries in column (2), after the word “pistols”, the words “parts and accessories thereof” shall be inserted;

(i.

(g) in item 41-C, in the entries in column (2), after the words “one record units”, the words “word processor” shall be inserted;

(h) item 77 and the entries relating thereto shall be omitted;

(i) in item 116-A, in the entries in column (2), after the word “trophies”, the word “shields” shall be inserted;

(j) in item 133, in the entries in column (2), the following shall be added at the end, namely:—

“and parts and accessories thereof.”;

(k) in item 163, in column (4), for the figures “20”, the figures “10” shall be substituted;

(l) in item 165, in the entries in column (2), for the expression “and pepper”, the expression “pepper and soap-nut (sikakkai)” shall be substituted;

Items

Legislature received the  
1986 and is hereby

166.

6.

167.

*General Sales Tax Act,*

168. :

of Tamil Nadu in the  
as follows :—

169. I

This Act may be called  
(amendment) Act, 1986.

170. V  
rel

date as the State

171. O

5. *Amendment*  
1959.—In  
the sub-item  
item and

*Tamil Nadu Act 1 of 1959.—*  
Sales Tax Act, 1959  
referred to as the principal  
Act, namely :—

(i) Ground  
Hypothecation

*Goods involved in works*  
in section 3, 4, 5, 7  
of this Act, every dealer  
under section 2 whose total  
value of property in goods  
held is not less than fifty  
per cent of a non-resident  
dealer's turnover for the  
turnover of transfer of  
of works contract  
at the rates specified  
in the said Schedule.

wherein involves more than  
one dealer, the rate of tax  
shall be as follows :—

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 4th June 1986 and is hereby published for general information:—

ACT No. 42 OF 1986.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Insertion of new section 3-B in Tamil Nadu Act 1 of 1959.*—After section 3-A of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

“3-B. *Levy of tax on the transfer of goods involved in works contract.*—Notwithstanding anything contained in section 3, 4, 5, 7 or 7-A, but subject to the other provisions of this Act, every dealer referred to in item (vi) of clause (g) of section 2 whose total turnover relating to the business of transfer of property in goods involved in the execution of a works contract is not less than fifty thousand rupees and every casual trader or agent of a non-resident dealer in respect of such business whatever be his turnover for the year, shall pay for each year a tax on his turnover of transfer of property in goods involved in the execution of works contract mentioned in column (2) of the Fourth Schedule at the rates specified in the corresponding entries in column (3) of the said Schedule.

*Explanation.*—Where any works contract involves more than one item of work specified in the Fourth Schedule, the rate of tax shall be determined separately for each such item.”



3. *Addition of Fourth Schedule in Tamil Nadu Act 1 of 1959.*—  
After the Third Schedule to the principal Act, the following Schedule shall be added, namely:—

“THE FOURTH SCHEDULE

(See Section 3-B)

<i>Serial number,</i>	<i>Description of works contract</i>	<i>Rate of tax.</i> (per cent.)
(1)	(2)	(3)
1.	Fabrication and installation of elevators (Lifts) and escalators.	15
2.	Supply and installation of air-conditioners and air coolers.	15
3.	Supply and installation of air-conditioning equipments including deep freezers, cold storage plants, humidification plants and de-humidification plants.	15
4.	Construction of railway coaches on under carriages supplied by Railways.	15
5.	Construction, repair, improvement and overhauling of Air-crafts and Helicopters.	15
6.	Supply and fixing, laying all kinds of floor tiles, mosaic tiles, slabs, stones, marbles and glazed wall tiles.	15
7.	Supply and installation of generators, generating sets and transformers.	12
8.	Fabrication and installation of cranes and hoists.	10
9.	Supply and fitting of electrical goods and supply and installation of electrical and electronic equipments.	10
10.	Painting and polishing.	10
11.	Fabrication and installation of plant and machinery.	8
12.	Supply and fixing of furniture and fixtures, partitions counters, wall panelling including interior decorations including false ceiling.	8

T  
S  
nu

<i>Serial number.</i>	<i>Description of works contract.</i>	<i>Rate of tax.</i> (per cent.)
(1)	(2)	(3)
13.	Supply and erection of weighing machines and weigh bridges.	8
14.	Supply and installation of submersible and centrifugal pumpsets with necessary panel boards, starters, pressure gauges, electrical switches, fuses, etc.	8
15.	Supply and erection of sanitary fittings and articles for plumbing, drainage, sewerage, etc.	8
16.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers.	5
17.	Fabrication and installation of rolling shutters and collapsible gate.	5
18.	Fabrication and erection of structural works including fabrication, supply and erection of iron trusses, purlins, etc.	5
19.	Fabrication and installation of doors, door frames, windows and frames, window grills, gates, gate grills.	5
20.	Civil works like construction of buildings, bridges, roads, etc.	5
21.	Other contracts, not falling under serial numbers 1 to 20 above.	10."

(By order of the Governor.)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
 Law Department*

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 13th June 1986 and is hereby published for general information:—

**ACT No. 43 OF 1986.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 3, Tamil Nadu Act 1 of 1959.*—In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), after sub-section (2), the following sub-section shall be inserted, namely:—

“(2-A) Notwithstanding anything contained in sub-section (1) or sub-section (2), in the case of goods mentioned in the Fifth Schedule, the tax under this Act shall be payable by a dealer, at the rate and at the point specified therein on the turnover in each year relating to such goods whatever be the quantum of turnover in that year:

Provided that in respect of sale by the first dealer to another registered dealer, the dealer selling the goods shall furnish to the assessing authority in the prescribed manner within the prescribed period a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form, obtained from the prescribed authority.”

3. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the principal Act, item 109 and the entries relating thereto shall be omitted.

4. Addition of new Schedule in Tamil Nadu Act of 1959.—  
After the Fourth Schedule to the principal Act, the following  
Schedule shall be added, namely :—

“THE FIFTH SCHEDULE

[See section 3 (2-A).]

Serial number.	Description of goods.	Point of levy and rate of tax (per cent)		
(1)	(2)	(3)		
		At the point of first sale in the State to persons other than registered dealers.	At the point of first sale in the State to a registered dealer.	At the point of last sale in the State.
		(a)	(b)	(c)
Articles made of stainless steel other than those specified in the First Schedule.		10	6	4”.

(By order of the Governor)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 13th June 1986 and is hereby published for general information:—

**ACT No. 44 OF 1986.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 3, Tamil Nadu Act 1 of 1959.*—In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(1) for sub-sections (3) and (4), the following sub-sections shall be substituted, namely:—

“ (3) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of sale of any goods, other than consumables, to another for use by the latter, in the manufacture inside the State for sale by him of any goods—

mentioned in the First Schedule other than those falling under items 70(b), 70(c) and 107 of the said Schedule

or

involved in the execution of works contract

shall be at the rate of only four per cent on the turnover relating to such sale:

Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner within the prescribed period a

declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority :

Provided further that any dealer who, after purchasing the goods in respect of which he had furnished any declaration, fails to make use of the goods so purchased for the purpose specified in the declaration but disposes of such goods in any other manner, shall pay the difference of tax payable on the turnover relating to sale of such goods at the rate prescribed and four per cent :

Provided also that the dealer purchasing the goods maintains a separate stock account for each of the goods purchased by him showing such particulars as may be prescribed.

*Explanation.*—For the purposes of this sub-section ‘consumables’ means fuels, welding electrodes, welding rods, abrasives, carbide tip tools and lubricating oils.

(4) Where any dealer, after availing the concessional rate of tax under sub-section (3), does not sell the finished goods but despatches them to a place outside the State either by branch transfer or by transfer to an agent, by whatever name called, for sale, or in any other manner, except as a direct result of sale or purchase in the course of inter-State trade or commerce shall pay, in addition to the concessional rate of tax already paid under sub-section (3), tax at two per cent on the value of goods so purchased.”;

(2) sub-sections (5) and (6) shall be omitted;

(3) in sub-section (7), for the expression “Notwithstanding anything contained in sub-section (1), (2), (3), (4) or (5)”, the expression “Notwithstanding anything contained in sub-section (1), (2) or (3)” shall be substituted.

(By order of the Governor)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.



TAMIL NADU  
GOVERNMENT GAZETTE  
EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 527]

MADRAS, WEDNESDAY, SEPTEMBER 10, 1986

AAVANI 25, ATCHAYA, THIRUVALLUVAR AANDU—2017

Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislature received the assent of the President on the 8th September 1986 and is hereby published for general information:—

ACT No. 58 OF 1986.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Seventh Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Definition.*—In this Act, “principal Act” means the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), as subsequently modified.

3. *Tamil Nadu Act 1 of 1959, as subsequently modified, to have effect subject to modifications.*—The principal Act shall have effect as if,—

(a) in section 2, after clause (n), the following clause had been inserted, namely :—

“(nn) ‘Special Appellate Tribunal’ means the Tamil Nadu Sales Tax Special Appellate Tribunal constituted under section 36-C;”;

(b) in section 16, in sub-section (5), for the words “High Court”, the words “Special Appellate Tribunal” had been substituted;

(c) in section 32, for the words “High Court”, wherever they occur, the words “Special Appellate Tribunal” had been substituted;

(d) in section 34, for the words “High Court” wherever they occur, the words “Special Appellate Tribunal” had been substituted;

(e) in section 36, in sub-section (3), for the words “High Court” wherever they occur, the words “Special Appellate Tribunal” had been substituted;

(f) after section 36, the following sections had been inserted, namely :—

“36-A. *Tribunals under Article 323-B of the Constitution for sales tax matters.*—It is hereby declared that the assessing authority referred to in clause (c) of section 2, the Appellate Assistant Commissioner referred to in section 31, the Deputy Commissioner referred to in sections 31-A and 32, the Joint Commissioner of Commercial Taxes referred to in section 34, the Appellate Tribunal appointed under section 30, the Tamil Nadu General Sales Tax Special Appellate Tribunal constituted under section 36-C shall be the hierarchy of Tribunals for purposes of clause 3 (a) of Article 323-B of the Constitution for adjudication or trial of any dispute or complaint with respect to levy, assessment, collection and enforcement of sales tax matters arising under this Act.

12/1



36-B. *Special definitions.*—In this Act, unless the context otherwise requires,—

(a) “Administrative Member” means a Member of the Special Appellate Tribunal who is not a Judicial Member within the meaning of clause (c);

(b) “Chairman” means the Chairman of the Special Appellate Tribunal;

(c) “Judicial Member” means a Member of the Special Appellate Tribunal appointed as such and includes the Chairman who possesses any of the qualifications specified in clause (c) of sub-section (4) of section 36-C;

(d) “Member” means a Member (whether Judicial or Administrative) of the Special Appellate Tribunal and includes the Chairman and a Vice-Chairman;

(e) “Vice-Chairman” means the Vice-Chairman of the Special Appellate Tribunal.

36-C. *Constitution of Special Appellate Tribunal.*—(1) The Government shall, by notification in the *Tamil Nadu Government Gazette*, constitute for the State a Special Appellate Tribunal called the Tamil Nadu Sales Tax Special Appellate Tribunal, for the purposes of this Act.

(2) The Special Appellate Tribunal shall exercise the functions conferred on the Special Appellate Tribunal by or under this Act.

(3) The Special Appellate Tribunal shall consist of a Chairman, a Vice-Chairman and a Member, appointed by the Government after consultation with the Chief Justice of the High Court.

(4) No person shall be qualified for appointment—

(a) as Chairman of the Special Appellate Tribunal unless

(i) is, or has been, a Judge of a High Court; or

(ii) has, for at least two years, held the office of Vice-Chairman; or

(iii) has, for at least two years, held the post of Chief Secretary to Government or any post equivalent thereto, in the State Government ;

(b) as Vice-Chairman of the Special Appellate Tribunal unless he—

(i) is, or has been, a Judge of a High Court ; or

(ii) has been an officer of the Government not below the rank of Special Commissioner and Secretary to the State Government, whether in the Secretariat or elsewhere, for a period of not less than two years ; or

(iii) has been Secretary to Government, Law Department of the State Government, for a period of not less than six years ; or

(iv) has, for a period of not less than three years, held office as a Judicial Member or an Administrative Member ;

(c) as a Judicial Member of the Special Appellate Tribunal unless he—

(i) is, or has been or is qualified to be, a Judge of a High Court ; or

(ii) has been the Secretary to Government, Law Department of the State Government, for a period of not less than three years ;

(d) as an Administrative Member of the Special Appellate Tribunal unless he has been an officer of the State Government not below the rank of Commissioner and Secretary to the State Government, whether in the Secretariat or elsewhere, and has dealt with taxation measures during his service in the Government in any capacity for a period of not less than one year in the aggregate.

(5) Any vacancy in the office of Chairman, Vice-Chairman or other Member shall be filled in by the Government in accordance with the provisions of this Act.

36-D. *Terms and conditions of service of Chairman, Vice-Chairman and Member.*—(1) The Chairman, Vice-Chairman or other Member shall hold office as such for a term of five years from the date on which he enters upon his office or until he attains,—

(a) in the case of the Chairman or Vice-Chairman, the age of sixty-five years, and

(b) in the case of other Member, the age of sixty years.

whichever is earlier.

(2) The salaries and allowances payable to, and the other terms and conditions of service (including pension, gratuity and other retirement benefits) of, the Chairman, Vice-Chairman and other Member shall be such as may be prescribed by the Government :

Provided that neither the salary and allowances, nor the other terms and conditions of service of the Chairman, Vice-Chairman or other Member shall be varied to his disadvantage after his appointment.

(3) (a) The Chairman or Vice-Chairman or other Member shall not be removed from his office before the expiry of the term of his office, except by an order of the Government on the ground of proved misbehaviour or incapacity, and except after an inquiry by a Special Tribunal in which he has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges. The Special Tribunal shall consist of three Judges of the High Court, nominated from time to time by the Chief Justice in that behalf.

(b) The Government may, by rules made under this Act, regulate the procedure for the investigation and proof of the misbehaviour or incapacity of the Chairman, Vice-Chairman or the Member referred to in clause (a).

36-E. *Powers of the Special Appellate Tribunal.*—The Special Appellate Tribunal shall have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908. (Central Act V of 1908) including the power to punish for contempt.

36-F. *Procedure of the Special Appellate Tribunal.*—(1) Subject to the provisions of this Act or any rule made thereunder, the Special Appellate Tribunal may, by order, regulate its practice and procedure.

(2) The appeal or revision to the Special Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) Every order passed by the Special Appellate Tribunal shall be final and shall not be called in question in any court except the Supreme Court as provided under section 36-G.

(4) The functions of the Special Appellate Tribunal may be exercised—

(i) by a Bench consisting of Chairman, Vice-Chairman and the other Member ; or

(ii) by a Bench consisting of the Vice-Chairman and the other Member constituted by the Chairman ; or

(iii) by a single Member of the Special Appellate Tribunal nominated in this behalf by the Chairman in such cases as he deems fit.

*Explanation.*—The single Member referred to in clause (iii) may be either the Chairman, Vice-Chairman or the other Member :

Provided that if any case which comes up before a single Member (who is not the Chairman) or a Bench (of which the Chairman is not a Member) involves a question of law, such single Member or Bench may, in his or its discretion, reserve such case for decision by a Bench of which the Chairman shall be a Member.

(5) (a) Where an appeal or application or revision is heard by a Bench consisting of the Chairman, Vice-Chairman and the other Member and the Members differ in opinion on any point, the point shall be decided in accordance with the opinion of the majority.

(b) Where an appeal or application or revision is heard by a Bench consisting of two Members and the Members are divided in their opinion on any point, the point shall be referred for decision to a Bench consisting of the Chairman, Vice-Chairman and the other Member.

36-G. *Bar of jurisdiction of all courts except the Supreme Court.*—Notwithstanding anything contained in any other law, the jurisdiction of all Courts except the jurisdiction of the Supreme Court, is excluded with respect to any matter which is by or under this Act required to be decided or dealt with by the assessing authority referred to in clause (c) of section 2, the Appellate Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner of Commercial Taxes, the Appellate Tribunal or the Special Appellate Tribunal.

36-H. *Bar of writs in High Court.*—No writ shall lie in the High Court to set aside or modify any proceedings or order taken or made by the assessing authority referred to in clause (c) of section 2, the Appellate Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner of Commercial Taxes, the Appellate Tribunal or the Special Appellate Tribunal under this Act or with respect to any other matter which is by or under this Act, required to be decided or dealt with by the assessing authority referred to in clause (c) of section 2, the Appellate Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner of Commercial Taxes, the Appellate Tribunal or the Special Appellate Tribunal.

36-I. *Power to summon persons to give evidence and produce documents.*—(1) The Special Appellate Tribunal, the Appellate Tribunal, the Joint Commissioner of Commercial Taxes, the Deputy Commissioner and the Appellate Assistant Commissioner shall have power to summon any person whose attendance such authority or officer considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such authority or officer is making in connection with the assessment, levy or the collection of tax.

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such authority or officer may direct, and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required :

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908 (Central Act V of 1908) shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code (Central Act XLV of 1860).

36-J. *Cognizance of offences.*—(1) Notwithstanding anything contained in section 47, no court shall take cognizance of any offence punishable under section 36-I, save on complaint made by the Government or by any officer empowered by the Special Appellate Tribunal in this behalf.

(2) No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the First Class shall try any offence under section 36-I.”;

(g) in section 37,—

(i) in the marginal heading, for the words “High Court”, the words “Special Appellate Tribunal” had been substituted;

(ii) in sub-section (1), for the words “the Board of Revenue”, the words “the Joint Commissioner of Commercial Taxes” had been substituted;

(iii) for the words "High Court" wherever they occur, the words "Special Appellate Tribunal" had been substituted ;

(h) in section 38 including the marginal heading, for the words "High Court" wherever they occur, the words "Special Appellate Tribunal" had been substituted ;

(i) section 39 had been omitted ; and

(j) in section 52, for the words "High Court", the words "Special Appellate Tribunal" had been substituted.

4. *Transfer of pending proceedings in the High Court to the Special Appellate Tribunal.*—(1) All cases connected with the sales tax matters dealt with in the principal Act and pending in the High Court immediately before the date of commencement of this Act as would have been within the jurisdiction of such Special Appellate Tribunal, if the causes of action on which such proceedings are based had arisen after the said date of commencement, shall stand transferred to the Special Appellate Tribunal with effect from the date of the commencement of this Act.

(2) All writ petitions (including any petitions and proceedings relating thereto) connected with, or arising out of proceedings under the principal Act, and pending in the High Court immediately before the date of commencement of this Act, shall stand transferred to the Special Appellate Tribunal, with effect from the date of commencement of this Act and the said writ petitions, petitions and proceedings shall be deemed to be revision petitions under section 38 of the principal Act and the Special Appellate Tribunal shall pass appropriate orders accordingly.

(3) All writ appeals (including any petitions and proceedings relating thereto) connected with, or arising out of proceedings under, the principal Act and pending in the High Court immediately before the date of commencement of this Act, shall be heard and disposed of by the High Court as if this Act had not been passed.

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th December 1986 and is hereby published for general information:—

**ACT No. 76 OF 1986.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Tamil Nadu General Sales Tax (Eighth Amendment) Act, 1986.

2. *Amendment of section 31, Tamil Nadu Act 1 of 1959.*—In section 31 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), in sub-section (1), in the first proviso, for the words “may admit an appeal presented after the expiration of the said period”, the words “may, within a further period of fifteen days, admit an appeal presented after the expiration of the said period of thirty days” shall be substituted.

3. *Amendment of section 31-A, Tamil Nadu Act 1 of 1959.*—In section 31-A of the principal Act, in sub-section (1), in the first proviso, for the words “may admit an appeal presented after the expiration of the said period”, the words “may, within a further period of fifteen days, admit an appeal presented after the expiration of the said period of thirty days” shall be substituted.

4. *Amendment of section 33, Tamil Nadu Act 1 of 1959.*—In section 33 of the principal Act, in sub-section (1), in the proviso, for the words “may admit an application for revision presented after the expiration of the said period”, the words “may, within a further period of fifteen days, admit an application for revision presented after the expiration of the said period of thirty days” shall be substituted.

5. *Amendment of section 35, Tamil Nadu Act 1 of 1959.*—In section 35 of the principal Act, in sub-section (1), in the proviso, for the words “may admit an application presented after the expiry of the said period”, the words “may, within a further period of fifteen days, admit an application presented after the expiration of the said period of thirty days” shall be substituted.

6  
sectio  
for t  
of th  
thirty  
said 1

7.  
section  
Special  
Tribun.

8. ✓  
section  
for the  
ninety d  
forty-five  
said peri

6. *Amendment of section 36, Tamil Nadu Act 1 of 1959.*—In section 36 of the principal Act, in sub-section (1), in the proviso, for the words “may admit an appeal presented after the expiration of the said period”, the words “may, within a further period of thirty days, admit an appeal presented after the expiration of the said period of sixty days” shall be substituted.

7. *Amendment of section 36-A, Tamil Nadu Act 1 of 1959.*—In section 36-A of the principal Act, for the words “General Sales Tax Special Appellate Tribunal”, the words “Sales Tax Special Appellate Tribunal” shall be substituted.

8. *Amendment of section 38, Tamil Nadu Act 1 of 1959.*—In section 38 of the principal Act, in sub-section (1), in the proviso, for the words “may admit a petition preferred after the period of ninety days aforesaid”, the words “may, within a further period of forty-five days, admit a petition preferred after the expiration of the said period of ninety days” shall be substituted.

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th December 1986 and is hereby published for general information :—

**ACT No. 77 OF 1986**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Ninth Amendment) Act, 1986.

(2) (a) Clause (a) of section 2 shall be deemed to have come into force on the 1st August 1986.

(b) Clause (b) of section 2 shall be deemed to have come into force on the 5th August 1986.

2. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) in item 168, for the entry in column (2), the following entry shall be substituted, namely :—

“All kinds of adhesives and solutions including natural resins.”;

(b) in item 169, for the entry in column (2), the following entry shall be substituted, namely :—

“Paraffin wax, slack wax and micro-refined wax.”;

(c) after item 171 and the entries relating thereto, the following item and entries shall be added, namely :—

"172. Ships, steamers, motor and steam boats and launches, trawlers, tugs and other vessels operated by any form of power, including their hulls, engines, parts and accessories.	At the point of first sale in the State.	8."
---	--	-----

(By order of the Governor.)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*

39

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th December 1986 and is hereby published for general information.

**ACT No. 78 OF 1986.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Tenth Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 2, Tamil Nadu Act 1 of 1959.*—In section 2 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),—

(i) clause (a) shall be re-lettered as clause (aa) of that section and before clause (aa) as so re-lettered, the following clause shall be inserted, namely:—

“(a) “Administrative Assistant Commissioner” means any person appointed to be an Administrative Assistant Commissioner of Commercial Taxes under section 28;”;

(ii) for clause (ccc), the following clauses shall be substituted, namely:—

“(ccc) “Assistant Commissioner (Assessment)” means any person appointed to be an Assistant Commissioner of Commercial Taxes (Assessment) under section 28;

oht

(cccc) "Assistant Commissioner (Checkposts)" means any person appointed to be an Assistant Commissioner of Commercial Taxes (Checkposts) under section 28;

(ccccc) "Assistant Commissioner (Enforcement)" means any person appointed to be an Assistant Commissioner of Commercial Taxes (Enforcement) under section 28;"

(iii) after clause (f), the following clause shall be inserted, namely:—

"(ff) "Commissioner" means any person appointed to be a Commissioner of Commercial Taxes under section 28;"

(iv) after clause (k), the following clause shall be inserted, namely:—

"(kk) "Joint Commissioner" means any person appointed to be a Joint Commissioner of Commercial Taxes under section 28;"

(v) after clause (p), the following clause shall be inserted, namely:—

"(pp) "Territorial Assistant Commissioner" means any person appointed to be a Territorial Assistant Commissioner of Commercial Taxes under section 28;"

(vi) in clause (r),—

(a) for *Explanation (1-A)*, the following *Explanation* shall be substituted, namely:—

"*Explanation (1-A)*.—Any amount charged by a dealer by way of tax separately without including the same in the price of the goods bought or sold shall not be included in the turnover.";

(b) after *Explanation (2)*, the following *Explanation* shall be added, namely:—

"*Explanation (3)*.—Any amount realised by a dealer by way of sale of his business as a whole, shall not be included in the turnover.".

3. *Amendment of section 7-A, Tamil Nadu Act 1 of 1959.*—In section 7-A of the principal Act, in sub-section (1),—

(a) for the expression “no tax is payable under sections 3, 4 or 5, as the case may be, and either,” the expression “no tax is payable under sections 3, 4 or 5, as the case may be, (not being a circumstance in which goods liable to tax under sub-section (2) of section 3 or section 4, were purchased at a point other than the taxable point specified in the First or the Second Schedule) and either,” shall be substituted;

(b) in clause (a), after the word “consumes”, the words “or uses” shall be inserted.

4. *Amendment of section 13, Tamil Nadu Act 1 of 1959.*—For Section 13 of the principal Act, the following section shall be substituted, namely:—

“13. *Advance payment of tax.*—(1) The tax for each year payable under any of the provisions of this Act may be collected in advance during the year in monthly or other prescribed instalments and for this purpose a dealer may be required to furnish within the prescribed period such returns as may be prescribed. The assessing authority may provisionally determine the amount of tax payable in advance during any year or in respect of any period and on such determination and intimation to the dealer, he shall pay such tax in such instalments and within such period as may be prescribed.

(2) In lieu of the tax provisionally determined under sub-section (1), a dealer may, at his option, pay tax in advance during the year on the basis of his actual turnover for each month or for such other periods as may be prescribed. For this purpose, he may be required to furnish returns showing his actual turnover for each month or other periods as may be prescribed and to pay tax on the basis of such returns. The tax under this sub-section shall become due without any notice of demand to the dealer on the date of receipt of the return or on the last due date as prescribed, whichever is later.

(3) If no return is submitted by the dealer under sub-section (1) or sub-section (2) within the prescribed period, or if the return submitted by him appears to the assessing authority to be incomplete or incorrect, the assessing authority may, after making such enquiry as it considers necessary, determine the tax payable by the dealer to the best of its judgment:

Provided that, before taking action under this sub-section on the ground that the return submitted by the dealer is incomplete or incorrect, the dealer shall be given a reasonable opportunity of proving the correctness or completeness of the return submitted by him.

(4) If the assessing authority has reason to believe that the tax determined by it for any period was based on too low a turnover or was made at too low a rate or was based on too high a turnover or was made at too high a rate it may enhance or reduce, as the case may be, such determination of tax;

Provided that before making an enhancement of the tax payable as aforesaid, the assessing authority shall, except where such enhancement is based on the turnover finally determined for the preceding year, give a reasonable opportunity to the dealer to show cause against such enhancement and make such enquiry as it may consider necessary.

(5) The determination and collection of tax under this section shall be subject to such adjustment as may be prescribed on the completion of final assessment in the manner prescribed.

5. *Amendment of section 13-A, Tamil Nadu Act 1 of 1959.*—In section 13-A of the principal Act,—

(a) in the marginal heading, for the expression “as assessed”, the expression “as determined” shall be substituted;

(b) for sub-section (1), the following sub-section shall be substituted, namely :—

“(1) A dealer in whose case the tax due during the preceding year has been provisionally determined under section 13 shall, unless he is not liable to pay tax for the year, continue to pay for the year the tax so determined in the preceding year in the prescribed manner until the tax due from him is again provisionally determined for the year under section 13.”;

(c) in sub-section (2), for the words “completion of provisional assessment”, the words “provisional determination” shall be substituted.

6. *Amendment of section 16, Tamil Nadu Act 1 of 1959.*—In section 16 of the principal Act, after sub-section (5), the following sub-section shall be added, namely :—

“(6) In computing the period of limitation for assessment or re-assessment under this section, the time during which any appeal is pending in respect of any assessment or re-assessment of the

same or part of the turnover made under any other enactment was pending before any appellate or revisional authority or the Special Appellate Tribunal or the Supreme Court shall be excluded."

7. *Amendment of section 16-B, Tamil Nadu Act 1 of 1959.*—In section 16-B of the principal Act, in sub-section (1), for the words "the Board of Revenue may, in its discretion, whether on its own motion or otherwise, reduce or waive the amount of penalty imposed or imposable on a dealer, if it is satisfied that", the words "the Commissioner of Commercial Taxes may, in his discretion, whether on his own motion or otherwise, reduce or waive the amount of penalty imposed or imposable on a dealer, if he is satisfied that" shall be substituted.

8. *Insertion of new section 16-C in Tamil Nadu Act 1 of 1959.*—After section 16-B of the principal Act, the following section shall be inserted, namely:—

"16-C. *Assessment in cases of price variation.*—Notwithstanding anything contained in sections 16, 16-A and 16-B,—

(a) if a dealer receives in any year any amount due to price variations, which would have been included in his turnover for any previous year if it had been received by him in that year, he shall, within thirty days from the end of the year in which such amount is received, submit a return in the prescribed form to the assessing authority and thereupon the assessing authority shall proceed to assess the tax payable on such amount ;

(b) if a dealer returns in any year any amount due to price variations, which would have been excluded in his turnover for any previous year if it had been returned by him in that year, he shall, within thirty days from the end of the year in which such amount is returned, submit a return in the prescribed form to the assessing authority and thereupon the assessing authority shall proceed to arrive at the quantum of the tax refundable on the amount returned by the dealer ;

(c) if the assessing authority is satisfied that any return submitted under clause (a) or clause (b) is correct and complete, it shall assess or re-assess, as the case may be, the dealer on the basis thereof;

(d) if the return submitted by a dealer under clause (a) appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after making such enquiry, as it may consider necessary and after taking into account all relevant materials gathered by it, assess the dealer to the best of its judgment :

Provided that before taking action under this clause, the dealer shall be given a reasonable opportunity to prove the correctness and completeness of the return;

(e) if no return is submitted by the dealer under clause (a), the assessing authority may, within five years from the expiry of the period within which such return must have been submitted, proceed to assess the tax payable on the amount referred to in the said clause:

Provided that before making any assessment under this clause, the assessing authority shall give the dealer an opportunity of being heard and make such other enquiry as it may consider necessary.”.

9. *Amendment of section 21, Tamil Nadu Act 1 of 1959.*—In section 21 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The certificate issued under sub-section (2) shall be valid for a year and shall be renewed in such manner and within such period as may be prescribed, on payment of the fee specified in sub-section (1). The certificate shall be deemed to have been cancelled unless it has been renewed.”.

10. *Amendment of section 24, Tamil Nadu Act 1 of 1959.*—For section 24 of the principal Act, the following section shall be substituted, namely:—

“24. *Payment and recovery of tax.*—(1) Save as otherwise provided for in sub-section (2) of section 13, the tax assessed or has become payable under this Act from a dealer or person and any other amount due from him under this Act shall be paid in such manner and in such instalments, if any and within such time as may be specified in the notice of assessment, not being less than twenty-one days from the date of service of the notice. The tax under sub-section (2) of section 13 shall be paid without any notice of demand. In default of such payments the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax or interest under this Act.

(2) Any tax assessed on or has become payable by, or any other amount due under this Act from a dealer or person and any fee due from him under this Act, shall, subject to the claim of the Government in respect of land revenue and the claim of the Land



Development Bank in regard to the property mortgaged to it under section 28 (2) of the Tamil Nadu Co-operative Land Development Banks Act, 1934 (Tamil Nadu Act X of 1934), have priority over all other claims against the property of the said dealer or person and the same may without prejudice to any other mode of collection be recovered,—

(a) as land revenue, or

(b) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him:

Provided that no proceedings for such recovery shall be taken or continued as long as he has, in regard to the payment of such tax, other amount or fee, as the case may be, complied with an order by any of the authorities to whom the dealer or person has appealed or applied for revision, under section 31, 31-A, 33, 35, 36, 37 or 38.

(3) On any amount remaining unpaid after the date specified for its payment as referred to in sub-section (1) or in the order permitting payment in instalments, the dealer or person shall pay, in addition to the amount due, interest at two per cent per month of such amount for the entire period of default:

Provided that the amount remaining unpaid is less than one hundred rupees and the period of default is not more than a month, no interest shall be paid:

Provided further that where a dealer or person has preferred an appeal or revision against any order of assessment under this Act, the interest payable under this sub-section, in respect of the amount in dispute in the appeal or revision, shall be postponed till the disposal of the appeal or revision, as the case may be, and shall be calculated on the amount that becomes due in accordance with the final order passed on the appeal or revision as if such amount had been the subject matter of the appeal or revision.

(4) Where the tax paid under this Act is found to be in excess on final assessment or revision of assessment, or as a result of an order passed in appeal, revision or review, the excess amount shall be refunded to the dealer after adjustment of arrears of tax, if any, due from him. Where the excess amount is not refunded to the dealer within a period of ninety days from the date of the order of assessment or revision of assessment or order passed in appeal, revision or review, the Government shall pay by way of

interest, where the amount refundable is not less than one hundred rupees, a sum equal to a sum calculated at the rate of one per cent or part thereof of such amount for each month or part thereof after the expiry of the said period of ninety days."

11. *Amendment of section 26, Tamil Nadu Act 1 of 1959.*—In section 26 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The assessing authority may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to the assessing authority), require—

(i) any person from whom money is due or may become due to the dealer or to any person who has become liable to pay any amount due under this Act; or

(ii) any person who holds or may subsequently hold money for or on account of the dealer or other person who has become liable to pay any amount due under this Act,

to pay to the assessing authority either forthwith upon the money becoming due or being held at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the dealer or other person in respect of the arrears that have become payable under this Act or the whole of the money when it is equal to or is less than the arrears aforesaid."

12. *Amendment of section 28, Tamil Nadu Act 1 of 1959.*—For section 28 of the principal Act, the following section shall be substituted, namely:—

"28. *Appointment of Commissioner of Commercial Taxes, Joint Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes and Commercial Tax Officers.*—The Government may appoint a Commissioner of Commercial Taxes and as many Joint Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes, Additional Assistant Commissioners of Commercial Taxes, Territorial Assistant Commissioners of Commercial Taxes, Administrative Assistant Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes (Assessment), Assistant Commissioners of Commercial Taxes (Check Posts), Assistant Commissioners of Commercial Taxes (Enforcement) and Commercial Tax Officers, 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."

13. *Amendment of section 29, Tamil Nadu Act 1 of 1959.*—In section 29 of the principal Act,—

(a) in sub-section (1),—

(i) for the words "An Assistant Commissioner", the words and brackets "A Territorial Assistant Commissioner or an Assistant Commissioner (Assessment)" shall be substituted;

(ii) for the expression "Madras Revenue Recovery Act, 1864 (Madras Act II of 1864)", the expression "Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864)" shall be substituted.

(b) in sub-section (2), for the words "all Assistant Commissioners", the words and brackets "the Territorial Assistant Commissioner and the Assistant Commissioner (Assessment)" shall be substituted;

(c) in sub-section (3),—

(i) for the words "Assistant Commissioner", the words and brackets "Territorial Assistant Commissioner and the Assistant Commissioner (Assessment)" shall be substituted;

(ii) for the words "Board of Revenue", the words "Commissioner of Commercial Taxes" shall be substituted;

(d) after sub-section (3), the following sub-section shall be added, namely:—

"(4) The Territorial Assistant Commissioner and the Assistant Commissioner (Assessment), may subject to the control and superintendence of the Deputy Commissioner and the Commissioner of Commercial Taxes, delegate the powers vested in them under sub-sections (1) and (2), to any officer not below the rank of an Assistant Commercial Tax Officer placed under their authority and the provisions of sub-section (1) and sub-section (2) shall apply to such officer as they apply to the Territorial Assistant Commissioner and the Assistant Commissioner (Assessment)."

14. *Amendment of section 31, Tamil Nadu Act 1 of 1959.*—In section 31 of the principal Act,—

(a) in sub-section (1), for the words "an Assistant Commissioner", the words and brackets "an Assistant Commissioner (Assessment)" shall be substituted;

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by such fee not exceeding fifty rupees as may be prescribed.”;

(c) in sub-section (3), after the words “a reasonable opportunity of being heard”, the words “and for sufficient reasons to be recorded in writing” shall be inserted.

15. *Amendment of section 31-A, Tamil Nadu Act 1 of 1959.*—  
In section 31-A of the principal Act, in sub-section (1), for the words “the Assistant Commissioner”, the words and brackets “the Assistant Commissioner (Assessment)” shall be substituted;

16. *Amendment of section 34, Tamil Nadu Act 1 of 1959.*—  
In section 34 of the principal Act, in sub-section (1), after the expression “sub-section (1) of section 32”, the expression “or sub-section (3) of section 33” shall be inserted;

17. *Amendment of section 35, Tamil Nadu Act 1 of 1959.*—  
In section 35 of the principal Act,—

(a) in the marginal heading, for the words “Board of Revenue”, the words “Joint Commissioner of Commercial Taxes” shall be substituted;

(b) for the words “Board of Revenue” wherever it occurs, the words “Joint Commissioner of Commercial Taxes” shall be substituted;

(c) in the proviso to sub-section (1), for the words “if it is satisfied”, the words “if he is satisfied” shall be substituted;

(d) in sub-section (3), for the words “pass such order thereon as it thinks fit”, the words “pass such order thereon as he thinks fit” shall be substituted;

(e) in the proviso to sub-section (4),—

(i) for the words “in its discretion, give such directions as it thinks fit”, the words “in his discretion give such directions as he thinks fit” shall be substituted;

(ii) for the words “to its satisfaction”, the words “to his satisfaction” shall be substituted.

18. *Amendment of section 36, Tamil Nadu Act 1 of 1959.*—  
In section 36 of the principal Act,—

(a) in sub-section (2), the words “not exceeding one hundred rupees” shall be omitted;

(b) in sub-section (3),—

(i) in the opening portion, after the words “a reasonable opportunity of being heard”, the words “and for sufficient reasons to be recorded in writing” shall be inserted;

(ii) in clause (a), in sub-clause (i), after the word “enhance”, the words “restore fully or partially, as the case may be” shall be inserted;

(iii) in the first proviso, for the words “the assessing authority shall have the right to be heard either in person or by a representative”, the words “the Government shall have the right to be heard by a representative” shall be substituted;

(c) in sub-section (3-A),—

(i) after the expression “may file an enhancement petition”, the expression “or a petition for restoration of the assessment or penalty or both, fully or partially, as the case may be” shall be inserted;

(ii) for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Appellate Tribunal may admit an enhancement petition or a petition for restoration of the assessment or penalty or both, fully or partially, as the case may be, presented after the expiration of the said period, if it is satisfied that the assessing authority or his representative had sufficient cause for not filing such petition within the said period.”;

(d) in sub-section (6), in clause (b), the words “not exceeding one hundred rupees” shall be omitted;

(e) in sub-section (8), for the words “Board of Revenue”, the words “Commissioner of Commercial Taxes” shall be substituted.

19. *Amendment of section 37, Tamil Nadu Act 1 of 1959.*— In section 37 of the principal Act, in sub-section (7), in clause (b), for the words “a fee of one hundred rupees”, the words “such fee as may be prescribed” shall be substituted.

20. *Amendment of section 38, Tamil Nadu Act 1 of 1959.*—In section 38 of the principal Act,—

(a) in sub-section (2), for the words “a fee of one hundred rupees”, the words “such fee as may be prescribed” shall be substituted;

(b) in sub-section (8), in clause (b), for the words "a fee of one hundred rupees", the words "such fee as may be prescribed" shall be substituted.

21. *Amendment of section 39-A, Tamil Nadu Act 1 of 1959.*—  
In section 39-A of the principal Act,—

(a) in sub-section (2),—

(i) the words "or the assessee" shall be omitted;

(ii) the words "or the collection of further amount of tax due from the assessee" shall be omitted;

(b) after sub-section (2), the following sub-section shall be added, namely:—

"(3) Pending the exercise of the powers of review, the appropriate reviewing authority may, on application made by the assessee, stay the collection of further amount of tax due from the assessee, in pursuance of the order which is the subject matter of review before the disposal of the review application, if the assessee furnishes sufficient security to its satisfaction, in such form and in such manner as may be prescribed."

22. *Amendment of section 52, Tamil Nadu Act 1 of 1959.*—  
In section 52 of the principal Act, in clause (a), for the words "regularly employed", the words "employed full time" shall be substituted.

23. *Amendment of section 55, Tamil Nadu Act 1 of 1959.*—  
In section 55 of the principal Act,—

(a) in sub-section (1), for the words "three years", the words "five years" shall be substituted;

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3-A) The powers under sub-section (1) may be exercised by the assessing authorities even though the original order of assessment, if any, passed in the matter has been the subject matter of an appeal or revision."

24. *Amendment of section 57, Tamil Nadu Act 1 of 1959.*—  
In section 57 of the principal Act, in sub-section (2), in clause (vii), in sub-clause (b), for the words "Board of Revenue", the words "Commissioner of Commercial Taxes" shall be substituted.

25. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the principal Act,—

(a) in item 3, in the entries in column (2), after the words “motor vehicles and trailers” and before the words “and motor engines”, the following brackets and words shall be inserted, namely :—

“(whether or not such articles are used for other purposes),”;

(b) in item 5, in the entries in column (2), after the words “Wireless reception”, the following words shall be inserted, namely :—

“and transmission”;

(c) in item 55, in the entries in column (2), the following words shall be added at the end, namely :—

“and tools and implements used therewith.”;

(d) in item 101, in the entries in column (2), after the word “chinaware”, the words “glazed earthenware” shall be inserted; and

(e) after item 101-A and the entries relating thereto, the following item and entries shall be inserted, namely :—

“ 101-B Water supply materials and fittings (other than those specified elsewhere in this schedule or in the Second Schedule) including pipes, hand pumps and other articles used for the supply or distribution of water,

At the point of first sale in the State. 8”

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
 Law Department.*

95

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th December 1986 and is hereby published for general information.

**ACT No. 79 OF 1986.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Eleventh Amendment) Act, 1986.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 20, Tamil Nadu Act 1 of 1959.*—In section 20 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(i) sub-section (1) shall be lettered as clause (a) of that sub-section, and after clause (a) as so lettered, the following clause shall be added, namely :—

“(b) Notwithstanding anything contained in clause (a), every dealer referred to in items (vi) and (viii) of clause (g) of section 2, whose total turnover in any year is not less than forty thousand rupees, shall get himself registered under this Act.” ;

(ii) in sub-section (2), for the words “First and Second Schedules”, the words “First, Second and Fifth Schedules” shall be substituted.

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th June 1987 and is hereby published for general information:—

ACT No. 17 OF 1987.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

**1. Short title and commencement.**—(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1987.

(2) (a) Clauses (a), (b) and (c) of section 2 shall be deemed to have come into force on the 1st January 1987.

(b) Clause (d) of section 2 shall be deemed to have come into force on the 1st April 1987.

(c) Clause (e) of section 2 shall be deemed to have come into force on the 1st February 1987.

**2. Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.**—  
In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959),—

(a) after item 51-B and the entries relating thereto, the following item and entries shall be inserted, namely:—

"51-C	Air purifiers, cupboard fresheners and deodourizers whether odourless or with odour.	At the point of first sale in the State.	12";
-------	--	--	------

(b) in item 102, in the entries in column (2), sub-item (v) shall be renumbered as sub-item (vi) and before sub-item (vi) as so renumbered, the following sub-item shall be inserted, namely:—

"(v) Glass bottles, glass marbles and glass beads";

(c  
item an

"10 2A.

(c  
"pressi

(  
item a

"166-A.

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

(c) after item 102 and the entries relating thereto, the following item and entries shall be inserted, namely :—

"10 2A.	Hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	At the point of first sale in the State	10"
---------	---	---	-----

(d) in item 123, in the entries in column (2), after the words "pressure stoves", the words "gas stoves" shall be inserted;

(e) after item 166 and the entries relating thereto, the following item and entries shall be inserted, namely :—

"166-A.	Nattusakkarai	At the point of first sale in the State.	8"
---------	---------------	--	----

(By order of the Governor.)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.

nbly  
reby

Act,

adu

illed

med

into

into

9.—

959

wing

12";

shall

um-

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th June 1987 and is hereby published for general information.

**ACT No. 20 OF 1987.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1987.

(2) It shall come into force at once.

2. *Amendment of section 3, Tamil Nadu Act 1 of 1959.*—In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), in sub-section (3), for the first proviso, the following proviso shall be substituted, namely :—

“ Provided that the provisions of this sub-section shall not apply to—

(i) any sale of naptha ; and

(ii) any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner within the prescribed period a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority : ”.

(By order of the Governor)

S. VADIVELU,

*Commissioner and Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 21st July 1987 and is hereby published for general information:—

### ACT No. 31 OF 1987.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1987.

(2) It shall be deemed to have come into force on the 23rd March 1987.

2. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),—

(1) in item 3, for the entry in column (2), the following entry shall be substituted, namely:—

“Motor Vehicles including—

(i) motor cars, motor taxi-cabs, motor omnibuses, motor vans, jeeps and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to others (on the turnover relating to bodies), autorickshaws and all the varieties of trailers, by whatever name known;

(ii) motor cycles, motor scooters, motorettes, mopeds; and

(iii) bicycles, tricycles, cycle-rickshaws, tandem cycles, cycle combinations and perambulators fitted with motor engines and motor engines used for being fitted thereto.”;

(2) it shall be or

(3) ir

(i)

inserted, n

“ 2

(ii)

the expres:

(4)

figures ‘ 10

(5)

“cycle co:  
binations”

(6)

ing item

(7)

shall be

(8)

shall be

(9)

shall be

(1

ing item

“ 84. (i

(2) items 13, 76, 121 and 128 and the entries relating thereto shall be omitted;

(3) in item 21, in the entries in column (2),—

(i) after sub-item 21-A, the following sub-item shall be inserted, namely:—

“21-B. Mineral Gypsum; and”

(ii) in sub-item 22, for the expression “1 to 21 and 21-A”, the expression “1 to 21-B” shall be substituted;

(4) in item 30, in column (4), for the figure ‘9’, the figures ‘10’ shall be substituted;

(5) in item 38, in the entries in column (2), for the words “cycle combinations and perambulators”, the words “and cycle combinations” shall be substituted;

(6) after item 38 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“38-A. Perambulators including push chairs for babies and component parts, spare parts and accessories thereof.	At the point of first sale in the “10.”; State.
---	---

(7) in item 40, in column (4), for the figure ‘9’, the figures ‘10’ shall be substituted;

(8) in item 43, in column (4), for the figure ‘8’, the figures ‘10’ shall be substituted;

(9) in item 79-A, in column (4), for the figure ‘2’, the figure ‘3’ shall be substituted;

(10) for item 84, and the entries relating thereto, the following item and entries shall be substituted, namely:—

“84. (i) Timber	At the point of first sale in the State.
-----------------	--

- (ii) Bamboo . . . . . At the point of first sale in 5”  
the State.

*Explanation.*—For the purpose of this item, in the case of timber and bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber and bamboo in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.

(11) for item 90 and the entries relating thereto, the following item and entries shall be substituted, namely:—

- “90. (i) Bricks . . . . . At the point of first sale in 8.  
the State.

- (ii) Cement flooring stones and all kinds of tiles other than those specified elsewhere in this Schedule. At the point of first sale in 5.”;  
the State.

(12) in item 97, in column (4), for the figure ‘8’, the figures ‘10’ shall be substituted;

(13) in item 101, in column (4), for the figure ‘8’, the figures ‘10’ shall be substituted;

(14) in item 115, in column (4), for the figure ‘8’, the figures ‘10’ shall be substituted;

(15) in item 152, in column (4), for the figures ‘10’, the figures ‘14’ shall be substituted;

(16) in item 166, for the entries in columns (3) and (4), the following entries shall be substituted, namely:—

- “(a) At the point of first purchase in the State in respect of 8  
goods purchased or procured from outside the State.

- (b) At the point of first purchase in the State in respect 8.”  
of goods not falling under sub item (a) above.

(17) after item 172 and the entries relating thereto, the following items and entries shall be added, namely :—

“173. Fenugreek (Menthi), fennel (Sombu),  
ajwan (Omam), poppy seeds (Kasa-  
kasa), dried ginger (Sukku),  
cloves, cassia (Lavanga Pattai),  
nutmegs (Jathika) and mace  
(Jathi pathri). At the point of 8  
first sale in  
the State.

174. Palm fatty acid At the point of 5  
first sale in  
the State.

175. (1) Vat colours }  
(2) Naphthols }  
(3) Bases }  
(4) Direct colours }  
(5) Acid colours }  
(6) Basic colours }  
(7) Reactive dyes }  
(8) Optical whitening agents }  
(9) Plastic colours }  
(10) Nylon colours }  
(11) Alizarine colours }  
(12) Sulphur colours } At the point of 5  
first sale in  
the State.

176. (1) Soda ash }  
(2) Bleaching powder }  
(3) Sodium bi-carbonate }  
(4) Hydrosulphite }  
(5) Sulphate of Alumina }  
(6) Sodium Nitrate }  
(7) Sodium Acetate }  
(8) Sodium Sulphate }  
(9) Acid Slurry }  
(10) Trisodium Phosphate }  
(11) Sodium Tri-poly Phosphate }  
(12) Sodium Silicate }  
(13) Sodium Meta-silicate }  
(14) Carboxy Methyl Cellulose }  
(15) Sodium Sulphide }  
(16) Acetic Acid }  
(17) Sodium bi-sulphite }  
(18) Oxalic Acid } At the point of 8  
first sale in  
the State.

- (19) Sodium Thio Sulphate
- (20) Sodium Sulphite
- (21) Sodium Alginate
- (22) Benzene
- (23) Citric Acid
- (24) Diethylene Glycol
- (25) Sodium Nitrite
- (26) Hydrogen Peroxide.

177. Ivory articles and articles  
in laid with ivory.

At the point of 10.”  
first sale in  
the State.

3. *Amendment of the Second Schedule to Tamil Nadu Act 1 of 1959.*—In the Second Schedule to the principal Act, for item 7 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“7 (a) Raw hides and skins .. At the point of last 2.  
purchase in the State.

(b) Dressed hides and skins At the point of first 2”  
sale in the State.

4. *Amendment of the Fourth Schedule to Tamil Nadu Act 1 of 1959.*—In the Fourth Schedule to the principal Act, in item 21, in column (3), for the figures ‘10’ the figure ‘5’ shall be substituted.

5. *Amendment of the Fifth Schedule to Tamil Nadu Act 1 of 1959.*—In the Fifth Schedule to the principal Act, the existing item shall be numbered as item 1 and after item 1 as so numbered, the following items and entries shall be added, namely:—

“2. Parts and accessories of motor vehicles 12 8 4  
and trailers excluding batteries.

3. Tyres including pneumatic tyres and 9 6 3.  
tubes ordinarily used for motor  
vehicles and trailers (whether or not  
such tyres and tubes are also used for  
other vehicles).



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY 169

5. Iron and steel safes and almirahs, cash chests, cash boxes, wall coffers, safe deposit lockers, locker cabinets, strong room or vault doors and ventilators including parts and accessories of the above. 15 10 5.
5. (i) Furniture (including house-hold furniture) and office equipments of every description other than those mentioned in item 4 above. 10 6 4.
- (ii) Slotted angles, gussets, plates, panels used with furniture or office equipments, mentioned in sub-item (i) above, made of iron and steel or any other metal or alloy. 10 6 4."

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1987 and is hereby published for general information :—

ACT No. 51 OF 1987.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 1987.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 38, Tamil Nadu Act 1 of 1959.*—In section 38 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), in sub-section (1), for the expression “under sub-section (3) or sub-section (6) of section 36”, the expression “under sub-section (3), (3-A) or (6) of section 36” shall be substituted.

3. *Amendment of section 41, Tamil Nadu Act 1 of 1959.*— In section 41 of the principal Act, for the proviso to sub-section (3), the following proviso shall be substituted, namely :—

“Provided that such accounts, registers, records and documents shall not be retained for more than thirty days at a time except with the permission of the next higher authority in which case they could be retained up to a period of ninety days at a time.”

(By order of the Governor)

S. VADIVELU,  
Commissioner and Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1987 and is hereby published for general information:—

ACT No. 52 OF 1987.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1987.

(2) (a) Clause (a) of section 2 shall be deemed to have come into force on the 1st September 1987.

(b) Clauses (b), (c), (d), (f) and (g) of section 2 shall be deemed to have come into force on the 1st October 1987.

(c) Clause (e) of section 2 shall be deemed to have come into force on the 17th June 1987.

(d) Section 3 shall be deemed to have come into force on the 1st September 1987.

2. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),—

(a) in item 3, in column (2),—

(i) in sub-item (ii), the word “and” at the end shall be omitted;

(ii) in sub-item (iii), the word “and” shall be added at the end;

(iii) after sub-item (iii), the following sub-item shall be added, namely:—

“(iv) Tyres including pneumatic tyres and tubes ordinarily used for motor vehicles and trailers mentioned in sub-items (i) to (iii) above (whether or not such tyres and tubes are also used for other vehicles).”

(b) in item 21, in column (2), sub-item 5 and the entry relating thereto shall be omitted;

(c) for item 59 and the entries relating thereto, the following item and entries shall be substituted, namely:—

<p>59, Wattle bark, Myrobalan nuts, Babul bark and pods, Avaram bark, Konnam bark, Arjuna bark, Ghatbor nuts; Mangroves or Goran, Karada bark, Säl bark, Dhawa leaves, Cashew testa, Tamarind seed testa, Sain bark, Wattle extract or Mimosa extract, Quebracho extract, Myrobalan extract, Cutch extract, Cashew extract, Chestnut extract, Wasub, Tanulux, Lycowat, Mortan-62 and Cashtan extracts.</p>	<p>At the point of last purchase in the State.</p>	<p>3.”;</p>
--	--	-------------

(d) in item 103, in the entries in column (2), for the expression “which are sold under any brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958)”, the expression “which are the products of any manufacturers or suppliers who have registered their products under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) whether they are sold under the registered brand name or not” shall be substituted;

(e) in item 164, for the entry in column (2), the following entry shall be substituted, namely:—

“Compound cattle feed and poultry feed including feed supplements and feed concentrates.”;

(f) for item 166 and the entries relating thereto, the following item and entries shall be substituted, namely:—

<p>166. Jaggery and gur (other than palm jaggery and palm candy) including jaggery powder and nattusakkurai.</p>	<p>(a) At the point of first sale in the State in respect of goods purchased or procured from outside the State.</p>	<p>8.</p>
	<p>(b) At the point of first purchase in the State in respect of goods not falling under sub-item (a) above.</p>	<p>8.”.</p>

(g) item 166-A and the entries relating thereto shall be omitted.

3. *Amendment of the Fifth Schedule to Tamil Nadu Act 1 of 1959.*—In the Fifth Schedule to the principal Act, item 3 and the entries relating thereto shall be omitted.

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information :—

ACT No. 17 OF 1989.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1989.

Short title and commencement.

(2) (a) Clauses (1) (b) (i) and (2) of section 2 shall be deemed to have come into force on the 1st January 1988.

(b) Clause (9) of section 2, in so far as it relates to item 178, shall be deemed to have come into force on the 1st April 1988.

(c) Clauses (1)(a), (1)(b)(ii), and (1) (c) of section 2 and clause (9) of section 2, in so far as it relates to items 179 to 181, and clause (11) of section 2 in so far as it relates to items 184 to 187 and section 3 shall be deemed to have come into force on the 7th October 1988.

(d) Clauses (4), (5), (6), (7) and (8) of section 2, and clause (11) of section 2 in so far as it relates to items 188 to 193, shall be deemed to have come into force on the 25th March 1989.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment of the First Schedule.

(1) in item 3,—

(a) in sub item (iii), the word 'and' occurring at the end shall be omitted;

(b) in sub-item (iv),

(i) in the entries in column (2), for the words "tyres and tubes" in the two places where they occur, the words "tyres, tubes and flaps" shall be substituted;

(ii) the word 'and' shall be added at the end;

(c) after sub-item (iv), the following sub-item shall be added, namely :—

"(v) parts and accessories of motor vehicles and trailers excluding batteries.";

(2) in item 36, for the entry in column (2); the following entries shall be substituted, namely :—

"(a) Tea waste other than denatured.

(b) Tea packed in bags for retail consumption, known as "Tea bags".

(c) Tea packed in unit containers of 20 kilograms and less.

(d) Tea other than those listed above; but not including tea drink or green tea leaves."

(3) (a) in item 37, in the entries in column (2), during the period commencing on the 30th December 1987 and ending with the 24th March 1989, the brackets and words "(excluding hand-made soaps)" shall be deemed to have been omitted;

(b) with effect on and from the 25th March 1989, for item 37 and the entries relating thereto, the following shall be deemed to have been substituted, namely :—

" 37. (a) All kinds of soaps (excluding hand-made soaps), soap flakes, soap powders, detergent powders and liquids. At the point of first sale in the State.

- (b) All kinds of hand-made soaps, soap flakes, soap powders, detergent powders and liquids. At the point of first sale in the State .. 6";
- (4) in item 81, in column (4), for the figure '8', the figures '10' shall be substituted;
- (5) in item 87, for the entries in column (2), the following entries shall be substituted, namely :—
- “ All kinds of welding electrodes, welding rods and brazing rods ” ;
- (6) item 150 and the entries relating thereto shall be omitted ;
- (7) in item 151, in column (4), for the figures '14', the figures '18' shall be substituted ;
- (8) in item 152, in column (4), for the figures '14', the figures '20' shall be substituted ;
- (9) after item 177 and the entries relating thereto, the following items and entries shall be added, namely :—

178. Washing blue or ultramarine blue.	At the point of first sale in the State ..	10
179. Articles made of stainless steel other than those specified elsewhere in this Schedule.	At the point of first sale in the State ..	10
180. Iron and steel safes, cash-chests, cash boxes, wall coffers, safe deposit lockers, locker cabinets, strong room or vault doors and ventilators including parts and accessories of all such goods.	At the point of first sale in the State ..	15
181. (i) Furniture of all kinds (including household furniture), steel almirahs and office equipments of every description other than those mentioned in item 180.	At the point of first sale in the State ..	8
(ii) Slotted angles, gussets, plates, panels used with furniture or office equipments mentioned in sub-item (i) above, made of iron and steel or any other metal or alloy.	At the point of first sale in the State ..	8";

(10) (a) during the period commencing on the 7th October 1988 and ending with the 24th March 1989, after item 181 as so added, the following shall be deemed to have been added, namely :—

182. Animal-drawn vehicle tyres ..	At the point of first sale in the State ..	8
183. Intravenous sets and dextrose ..	At the point of first sale in the State ..	8";

(b) with effect on and from the 25th March 1989, after item 181 as so added, the following shall be deemed to have been added, namely :—

182. Animal-drawn vehicle tyres and tubes.	At the point of first sale in the State ..	8
183. Intravenous sets, dextrose, scalp vein set, blood administration set, blood donors set, solution administration set and measured volume set.	At the point of first sale in the State ..	8

(11) after item 183 as so added, the following items and entries shall be added, namely :—

184. Barbed wire, wire mesh, chicken mesh, expanded metal and chain link made of any metal or material.	At the point of first sale in the State ..	8
185. Crockery and cutlery other than those specified elsewhere in this Schedule.	At the point of first sale in the State ..	8
186. Suit cases, brief cases, attached cases and vanity bags including those made of leather.	At the point of first sale in the State ..	8
187. Carbide tips and tools .. ..	At the point of first sale in the State ..	8
188. Articles of ready-to-wear apparel (known commercially as ready-made garments) including under garments and body supporting garments but excluding hosiery goods.	At the point of first sale in the State ..	5
189. Rubberised coir products ..	At the point of first sale in the State ..	5
190. Beedi leaves .. .. .	At the point of first sale in the State ..	5
191. Light roofing sheets .. ..	At the point of first sale in the State ..	8
192. Cuddapah stone slabs, Shahabad stone slabs and granite stone slabs.	At the point of first sale in the State ..	8
193. Helmets .. .. .	At the point of first sale in the State ..	8".

3. In the Fifth Schedule to the principal Act, items 1, 2, 4 and 5 and the entries relating thereto shall be omitted. Appendix  
of the  
Schedule

(By order of the Governor)

P. JEYASINGH PETER,  
Secretary to Government, Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information :—

ACT No. 18 OF 1989.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1989. Short title and commencement

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act,  
1 of 1959.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), sub-section (4) shall be omitted. Amendment of section 3.

3. After section 17 of the principal Act, the following section shall be inserted, namely :— Insertion of new section 17-A.

“ 17-A. (1) The Government may, in such circumstances and subject to such conditions as may be prescribed, by notification issued whether prospectively or retrospectively, defer the payment by any new industrial unit or sick unit or sick textile mill of the whole or any part of the tax payable in respect of any period : Power of Government to not defer payment of tax for industries, etc.

Provided that such retrospective effect shall not be earlier than the 9th May 1988.

(2) Notwithstanding anything contained in this Act, the deferred payment of tax under sub-section (1) shall not attract interest under sub-section (3) of section 24 provided the conditions laid down for payment of the tax deferred are satisfied.

4. In section 31 of the principal Act, in sub-section (1), in the first proviso,— Amendment of section 31.

(i) for the words “ fifteen days ”, the words “ thirty days ” shall be substituted ;

(ii) for the words “ said period ” in two places where they occur, the words “ the first mentioned period ” shall be substituted.

5. In section 31-A of the principal Act, in sub-section (1), in the first proviso :— Amendment of section 31-A.

(i) for the words “ fifteen days ”, the words “ thirty days ” shall be substituted ;

(ii) for the words “ said period ” in two places where they occur, the words “ the first mentioned period ” shall be substituted.

6. In section 33 of the principal Act, in sub-section (1), in the proviso,— Amendment of section 33.

(i) for the words “ fifteen days ”, the words “ thirty days ” shall be substituted ;

(ii) for the words “ said period ” in two places where they occur, the words “ the first mentioned period ” shall be substituted.

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

- Amendment of Section 35
7. In Section 35 of the principal Act, in sub-section (1), in the proviso
- (i) for the words “fifteen days” the words “thirty days” shall be Substituted
  - (ii) for the words “said period” in places where they occur, the words “the first mentioned period” shall be substituted.
- Amendment of Section 36
8. In section 36 of the principal Act, in subsection (1) in the proviso-
- (i) for the words “thirty days” the words “sixty days” shall be substituted
  - (ii) for the words “said period” in places where they occur, the words “first mentioned period” shall be substituted
- Amendment of Section 38
9. In Section 38 of the principal Act, in Sub-section (1), in the proviso-
- (i) for the words “forty-five days” the words “ninety days” shall be substituted
  - (iii) for the words “said period” in two places where they occur, the words “the first mentioned period” shall be substituted.
- Insertion of new section 60-A  
payment of tax in respect of goods shifted from single, point to multi- point
10. After section 60 of the principal Act, the following section shall be inserted namely :
- “60-A. Notwithstanding anything contained in this Act, the Sale or purchase of such of those goods which were liable to tax only at the point of first sale or purchase under sub-section (2) of section 3 of this Act, and become liable to tax under sub-section (1) of section 3 of this by virtue of the omission of such goods from the first Schedule, no further tax shall be payable under the section (1) of section 3 of this Act on the goods which are held in stock on the date, on which such goods were omitted from the first schedule provided the goods had already suffered single point tax prior to that date and the rate of tax payable under the section sub-section (2) of section 3 of this Act was equal to or more than the rate specified under sub-section (1) of section 3 of this Act.
- Provided that if the rate of tax payable under sub-section (2) of section 3 of this Act was less than the rate prescribed under sub-section (1) of section 3 of this Act, the dealer shall be liable to pay the difference of tax between the rate of tax at which the goods had suffered tax prior to such date and the rate prescribed under subsection (1) of section 3 under this Act.”

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information :—

## ACT No. 19 OF 1989.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959

Enacted by the Legislative Assembly of the State of Tamil Nadu in Fortieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1989. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act I of 1959.

2. After section 7-A of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), the following section shall be inserted, namely :— Insertion of new section 7-B.

7-B. (1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than ten lakhs of rupees but not more than fifteen lakhs of rupees on the sale of food and drinks in hotels and restaurants, may at his option instead of paying the tax in accordance with the provisions of that sub-section, pay tax at the following rates, namely :— Payment of tax at compounded rate by hotels and restaurants.

*Rate of tax.*

- |   |  |
|---|--|
| (i) Where the total turnover is not less than ten lakhs of rupees, but is less than eleven lakhs of rupees.           | Thirty-one thousand five hundred rupees per annum.                     |
| (ii) Where the total turnover is not less than eleven lakhs of rupees, but is less than twelve lakhs of rupees.       | Thirty-seven thousand three hundred and seventy-five rupees per annum. |
| (iii) Where the total turnover is not less than twelve lakhs of rupees, but is less than thirteen lakhs of rupees.    | Forty three thousand seven hundred and fifty rupees per annum.         |
| (iv) Where the total turnover is not less than thirteen lakhs of rupees, but is less than fourteen lakhs of rupees.   | Fifty-four thousand rupees per annum.                                  |
| (v) Where the total turnover is not less than fourteen lakhs of rupees, but is not more than fifteen lakhs of rupees. | Sixty-five thousand two hundred and fifty rupees per annum.            |

(2) Any dealer who estimates his total turnover for a year to be not more than fifteen lakhs of rupees may apply to the assessing authority to be permitted to pay the tax under this section and on being so permitted he shall pay the tax due in advance during the year in monthly or prescribed instalments and for that purpose shall submit such returns in such manner as may be prescribed:

Provided that any dealer paying tax under sub-section (1) of section 3 and desirous of paying tax for any year under this section may, at any time before final assessment for that year, exercise his option to be assessed under this section and for that purpose shall submit such returns in such manner as may be prescribed :

Provided further that any dealer paying tax under this section and desirous of paying tax under sub-section (1) of section 3 may, at any time before final assessment for that year, exercise his option to pay tax in accordance with that sub-section and for that purpose shall submit such returns in such manner as may be prescribed.

(3) The permission granted by the assessing authority under sub-section (2) shall continue in force so long as the dealer is eligible to be assessed under this section and has not withdrawn his option to be so assessed.

(4) The tax paid under sub-section (2) shall be subject to such adjustment as may be prescribed on the completion of final assessment in the manner prescribed

(5) A dealer who has been permitted to pay the tax under sub-section (1), shall not collect any amount by way of tax or purporting to be by way of tax on the sales so long as he opts to pay the tax as provided under sub-section (1)."

Amendment  
section 16-A.

3. In section 16-A of the principal Act,—

(i) in the marginal heading, after the expression "section 7", the expression "or section 7-B" shall be inserted;

(ii) in sub-section (1),—

(a) for the expression "under section 7" in the two places where they occur, the expression "under section 7 or section 7-B" shall be substituted;

(b) for items (i) and (ii), the following shall be substituted, namely:—

"(i) in case where such total turnover is not more than two lakhs of rupees in accordance with the provisions contained in sub-section (1) of section 7 or in case where such total turnover is not more than fifteen lakhs of rupees in accordance with the provisions contained in sub-section (1) of section 7-B; and

(ii) in other cases, where the total turnover is more than two lakhs of rupees under section 7 or fifteen lakhs of rupees under section 7-B, in accordance with the other provisions contained in this Act."

(iii) in sub-section (3), for the expression "section 7", the expression "section 7 or section 7-B" shall be substituted.

(By order of the Governor.)

P. JEYASINGH PETER,  
*Secretary to Government, Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th February 1991 and is hereby published for general information :—

ACT No. 4 OF 1991.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax Short title and commencement  
(Second Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 12th day of December 1990.

Tamil Nadu  
Act 1 of 1959.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959, Amendment of First Schedule  
in item 159, in the entries in column (2), in *Explanation-II*, after clause (d),  
the following clause shall be inserted, namely :—

“(e) the Indo-Burma Petroleum Company Limited;”.

(By order of the Governor)

P. JEYASINGH PETER,  
Secretary to Government, Law Department.

Tamil N.  
Act 13  
1974.

Tamil N.  
Ordin.  
8 of 1

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th February 1991 and is hereby published for general information :—

ACT No. 10 OF 1991.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1991. Short title and commencement.

(2) It shall be deemed to have come into force on the 11th day of July 1990.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959,— Amendment of First Schedule.

(1) in item 95, in the entries in column (2), the words "but excluding Arishtams or Asavas and" shall be omitted ;

(2) item 135 and the entries relating thereto shall be omitted.

(By order of the Governor.)

P. JEYASINGH PETER,  
*Secretary to Government, Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd October 1991 and is hereby published for general information:—

ACT No. 34 OF 1991.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 5th day of September 1991.

Amendment of section 2.

2. In section 2 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in clause (r), after the expression "other than tea", the expression "and rubber (natural rubber latex and all varieties and grades of raw rubber)" shall be inserted.

Tamil Nadu Act 1 of 1959.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (3),—

(1) in the opening portion, for the expression beginning with the words "for sale by him" and ending with the words "to such sale", the expression "for sale by him of any goods mentioned in the First Schedule, other than those falling under items 70 (c) and 107 of the said Schedule, shall be at the rate of only three per cent on the turnover relating to such sale" shall be substituted;

(2) in the second proviso, for the words "four per cent", the words "three per cent" shall be substituted.

4. In section 12 of the principal Act,—

Amendment of section 12.

(1) in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

"Provided that subject to the provisions contained in sub-section (1-A), a dealer whose total turnover is less than rupees five lakhs per annum and who fulfils the following conditions, namely:—

(a) that he has not obtained or received any of the declaration Forms prescribed under the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(b) that he has not obtained or received Forms XVII, XX and XX-B prescribed under this Act;

(c) that he has not contravened any other conditions prescribed, may make a self assessment and the return filed by him shall be accepted without calling for the accounts.";

(2) in sub-section (1-A), for the words "deemed assessment", the words "self assessment" shall be substituted;

(3) in sub-section (1-B), for the words "deemed assessment", the words "self assessment" shall be substituted.

Amendment of section 16.

5. In section 16 of the principal Act, in sub-section (2), for the words "deemed assessment", the words "self assessment" shall be substituted.

Amendment of section 20.

6. In section 20 of the principal Act, in sub-section (2), for the expression "shall get himself registered under this Act, irrespective of the quantum of his total turnover in such goods", the expression "shall get himself registered under this Act, irrespective of the quantum of his turnover in such goods, and irrespective of the point of levy of tax" shall be substituted.

7. In section 23 of the principal Act, for the words "four per cent", the words "three per cent" shall be substituted.

Amendment  
of section  
23.

8. In section 45 of the principal Act, in sub-section (2), in clause (e), the expression "or under the first proviso to sub-section (4)" shall be omitted.

Amendment  
of section  
45.

9. In the First Schedule to the principal Act,—

Amendment  
of First  
Schedule.

(1) in item 21, in column (4), for the figures "3½", the figure "3" shall be substituted;

(2) in item 37 (a), in column (4), for the figure "8", the figures "10" shall be substituted;

(3) in item 37 (b), in column (4), for the figure "6", the figure "4" shall be substituted;

(4) in item 66, in column (4), for the figures "3½", the figure "3" shall be substituted;

(5) in item 95, in column (4), for the figure "8", the figure "6" shall be substituted;

(6) in item 153, in column (4), for the figures "14", the figures "16" shall be substituted;

(7) in item 154, in column (4), for the figures "14", the figures "16" shall be substituted;

(8) in item 194, in column (4), for the figure "4", the figure "2" shall be substituted.

10. In the Second Schedule to the principal Act, for item 7 and the entries relating thereto, the following item and entries shall be substituted, namely:—

Amendment  
of Second  
Schedule.

"7 (a) Raw hides and skins	At the point of last purchase in the State.	4
----------------------------	---	---

(b) Dressed hides and skins (which were not subjected to tax under this Act as raw hides and skins).	At the point of first sale in the State.	4."
---	---	-----

(By order of the Governor )

**P. JAYASINGH PETER,**  
Secretary to Government, Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd October 1991 and is hereby published for general information:—

ACT No. 35 OF 1991.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1991.

Short title and commencement.

(2) It shall be deemed to have come into force on the 26th day of September 1991.

Nadu Act  
of 1959.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959,—

Amendment of  
First Schedule.

(1) in item 36, for the entries in column (2), the following entries shall be substituted, namely:—

“Tea, that is to say, any one of the forms of tea in which it is sold but not including tea drink or green tea leaves.”;

(2) in item 192, for the entries in column (2), the following entries shall be substituted, namely:—

“Cuddappa stone slabs and Shahabad stone slabs.”;

(3) after item 192 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“192-A (a) Rough or raw granite blocks,	At the point of first sale in the State.	8.
--	---	----

(b) Polished granite slabs including tomb stone, monument slab and head stone.	At the point of first sale in the State.	9.”.
---	---	------

(By order of the Governor.)

P. JBYASINGH PETER,  
*Secretary to Government, Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1992 and is hereby published for general information :—

ACT No., 30 OF 1992.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1992.

Short title and commencement.

(2) (a) Section - shall come into force at once.

(b) Section 3 shall be deemed to have come into force on the 7th day of March 1992.

Tamil Nadu Act  
of 1959.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (3), in the first proviso,—

Amendment of section 3.

(1) in clause (i), the word "and" occurring at the end shall be omitted;

(2) after clause (i), the following clause shall be inserted, namely :—

" (i-A) any sale of molasses; and "

3. In the Second Schedule to the principal Act, in item 7 (b), in column (4), for the figure '4', the figure '1' shall be substituted.

Amendment of Second Schedule

(By order of the Governor.)

MD. ISMAIL,  
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1992 and is hereby published for general information :—

ACT No. 31 OF 1992.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows :—

1. This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1992. Short title.

2. In section 2 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),— Amendment of section 2.

(1) in clause (g), for sub-clause (iii), the following sub-clause shall be substituted, namely :—

“(iii) a factor, a broker, a commission agent or arhati, a *del credere* agent or an auctioneer, or any other mercantile agent by whatever name called, and whether of the same description as hereinbefore or not, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal, or through whom the goods are bought, sold, supplied or distributed;”

(2) in clause (n), after *Explanation* (1-A), the following *Explanation* shall be inserted, namely :—

“*Explanation* (1-B).—The transfer of property involved in the purchase, sale, supply or distribution of goods through a factor, broker, commission agent or arhati, *del credere* agent or an auctioneer or any other mercantile agent, by whatever name called, whether for cash or for deferred payment or other valuable consideration, shall be deemed to be a purchase or sale, as the case may be, by such factor, broker, commission agent, arhati, *del credere* agent, auctioneer or any other mercantile agent, by whatever name called, for the purposes of this Act.”

(3) in clause (r), after *Explanation* (3), the following *Explanation* shall be inserted, namely :—

“*Explanation* (4).—The aggregate amount for which the goods are bought or sold or delivered or supplied through a factor, broker, commission agent or arhati, *del credere* agent or an auctioneer or any other mercantile agent, by whatever name called, whether for cash or for deferred payment or other valuable consideration, shall be deemed to be the turnover of such factor, broker, commission agent, arhati, *del credere* agent, auctioneer or any other mercantile agent, by whatever name called.”

3. In section 3 of the principal Act, for sub-section (2-B), the following sub-section shall be substituted, namely :—

“(2-B) Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (2-A), in the case of goods mentioned in the Sixth Schedule, the tax under this Act shall be payable by a dealer, at the first point of sale and the second point of sale, at the rate specified therein, on the turnover, in each year relating to such goods, whatever be the quantum of turnover in that year :

Provided that at the second point of sale, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale.”

Tamil Nadu  
Act 1 of  
1992.

Amendment  
of section 3.

Amendment  
of section  
7-B.

4. In section 7-B of the principal Act, after sub-section (5), the following sub-section shall be inserted, namely :—

“(6) The provisions of this section shall not apply in respect of any sale or purchase made on or after the 1st day of April 1992.”

Amendment  
of section  
20.

5. In section 20 of the principal Act, in sub-section (2), for clause (vi), the following clause shall be substituted, namely :—

“(vi) every factor, broker, commission agent or arhati, *del credere* agent or auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore or not, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal, or through whom the goods are bought, sold, supplied or distributed.”

Amendment  
of sixth  
schedule.

6. In the Sixth Schedule to the principal Act, in item 1, for the entry in column (3), the following entry shall be substituted, namely :—

“At the first point of sale and the second point of sale in the State.”

(By order of the Governor.)

MD. ISMAIL,  
Secretary to Government, Law Department.

Tam.  
Ac  
of

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th May 1993 and is hereby published for general information:—

ACT NO. 24 OF 1993.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1993. Short title and commencement

(2) It shall be deemed to have come into force on the 12th day of March 1993.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), for the First Schedule, the following Schedule shall be substituted, namely:— Substitution of First Schedule

**“ THE FIRST SCHEDULE.**

GOODS IN RESPECT OF WHICH SINGLE POINT TAX IS LEVIABLE UNDER SUB-SECTION (2) OF SECTION 3.

Description of the goods.	Point of levy.	Rate of tax.
(2)	(3)	(4)
		PER CBNT.

**PART—A.**

1 Bullion, that is to say, gold and silver in mass and uncoined, pure or alloy, and specie including palamarel silver and kora gold.	At the point of first sale in the State.	1
2 Old and wornout or beaten jewellery and other articles made of gold or silver including palamarel silver.	At the point of last purchase in the State.	1

**PART—B.**

1 Agricultural products, namely, chillies, coriander, soap-nut (Sikakkai), tamarind (in all its forms), turmeric, pepper including long pepper.	At the point of first sale in the State.	3
Wheat products, that is to say, atta, maida, sooji, rava, flour and bran of wheat.	Do.	3
(i) Pulses and grams including horse grams, fox grams, avarai (beans), mochai, karamani (other than those specified under item 6-A of the Second Schedule).	Do.	3

*Explanation.*—Each of the pulses referred to in this item whether whole or separated and whether with or without husk shall be treated as a single commodity for the purpose of levy of tax under this item.

(ii) Broken, and flours of pulses and grams which have not suffered tax under sub-item (i) above or under item 6-A of the Second Schedule.

(1)	(2)	(3)	(4)
4	All vegetable oils (including refined vegetable oils) .. .. .	At the point of first sale in the State.	Do.
5	Oil cakes .. .. .	Do.	Do.
6	Cardamom .. .. .	At the point of first purchase in the State.	Do.
7	Jaggery and gur (other than palm jaggery and palm sandy) including jaggery powder and nattu sakkarai.	(a) At the point of first sale in the State in respect of goods purchased or procured from outside the State.  (b) At the point of first purchase in the State in respect of goods not falling under item (a) above.	Do.
8	Kerosene .. .. .	At the point of first sale in the State.	Do.
9	Coconuts [other than those falling under sub-item (viii) of item 6 of the Second Schedule].	At the point of last purchase in the State.	Do.
10	Tapioca flour and tapioca kappi .. .. .	At the point of first sale in the State.	Do.
11	Tamarind seeds and Tamarind fibres .. .. .	Do.	Do.
12	Vermicelli .. .. .	Do.	Do.
13	(i) Baby milk food used as alternative to mother's milk .. .. . (ii) Baby feeding bottles and nipples made of any material .. .. .	Do.	Do.
14	Aluminium domestic utensils .. .. .	Do.	Do.
15	Aluminium scraps .. .. .	Do.	Do.
16	Plastic raw materials .. .. .	Do.	Do.
17	Rubber play balloons .. .. .	Do.	Do.
18	Hand-made soap of all kinds (both bathing and washing soap) including soap flakes, soap powders, soap liquids and detergents but excluding shampoos and metal polishes in any form.	Do.	Do.
19	(i) Raw wool (goat's hair and similar fibrous growth on bodies of animals) including its waste. (ii) Wollen yarn and its waste .. .. .	Do.	Do.
20	Hosiery goods (other than those made wholly or partly of wool) .. .. .	Do.	Do.
21	All kinds of sewing thread whether natural or artificial excluding surgical sewing threads.	Do.	Do.
22	Imported raw silk .. .. .	Do.	Do.
23	Stitched articles made of cloth other than articles of ready to wear apparel and hosiery goods.	Do.	Do.

	(2)	(3)	(4)
PER CENT			PER CENT
At the point of first sale in the State.	Articles of gold and silver including Jewellery .. .. .	At the point of first sale in the State.	3
Do.	Cycles, bicycles, tri-cycles (including delivery tri-cycles, childrens' tri-cycles and carriages), cycle-rickshaws, tandem cycles, cycle combinations, carriages for invalid persons, parts and accessories including tyres, tubes and flaps used therewith, cycle seat covers and cycle dynamo lights.	Do.	3
Do.	Perambulators including push chairs for babies, parts and accessories including tyres and tubes and flaps used therewith.	Do.	3
Do.	(i) Tractors of all kinds (excluding crawler tractors), tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for tractors (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of tractors and tools and implements used therewith.	Do.	
Do.	(ii) Trailers of tractors of all kinds, tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for trailers of tractors (whether or not such tyres, tubes and flaps are also used for other vehicles) parts and accessories of trailers.		
Do.	(i) Bricks including refractory bricks, brick-bats, brick-ballast	Do.	
Do.	(ii) Hollow block bricks and .. .. .		
Do.	(iii) Bricks, table moulded .. .. .		
Do.	Empty gunny bags .. .. .	Do.	3
Do.	H.D.P.E. and Polythene-woven sacks .. .. .	Do.	
Do.	Hessian cloth .. .. .	Do.	3
Do.	Jute Twine .. .. .	Do.	3
Do.	(i) Fungicides, herbicides including weedicides, insecticides, pesticides, rodenticides, germicides and combinations thereof.	Do.	3
Do.	(ii) Insect repellent oils, mats, liquids and creams .. .. .	Do.	3
At the point of last purchase in the State.	(i) Arjuna bark .. .. .	At the point of last purchase in the State.	3
Do.	(ii) Avaram bark .. .. .		
Do.	(iii) Babil bark and pods .. .. .		
Do.	(iv) Cashew extract .. .. .		
Do.	(v) Cashew testa .. .. .		
Do.	(vi) Cashan extracts .. .. .		
Do.	(vii) Chestnut extract .. .. .		
Do.	(viii) Cutch extract .. .. .		
Do.	(ix) Dhawa leaves .. .. .		
Do.	(x) Ghatbor nuts .. .. .		
Do.	(xi) Karada bark .. .. .		
Do.	(xii) Konnam bark .. .. .		
Do.	(xiii) Lycowat .. .. .		
Do.	(xiv) Mangroves or Goran .. .. .		
Do.	(xv) Mortan-62 .. .. .		
Do.	(xvi) Myrobalam extract .. .. .		
Do.	(xvii) Myrobalam nuts .. .. .		
Do.	(xviii) Quebracho extract .. .. .		
Do.	(xix) Sain bark .. .. .		
Do.	(xx) Sal bark .. .. .		
Do.	(xxi) Tamatind seed Testa .. .. .		
Do.	(xxii) Tamulux .. .. .		
Do.	(xxiii) Wasub .. .. .		
Do.	(xxiv) Wattle bark .. .. .		
Do.	(xxv) Wattle extract or mimosa extract .. .. .		

(1)	(2)	(3)
35	Chemical fertilisers, that is to say--	
	(i) Ammonium Chloride .. .. . (ii) Ammonium Molybdate .. .. . (iii) Ammonium Phosphate Sulphate of any description .. .. . (iv) Ammonium Sulphate .. .. . (v) Ammonium Sulphate Nitrate .. .. . (vi) Bone meal .. .. . (vii) Borex (Sodium ferrobicrate) .. .. . (viii) Calcium Ammonium Nitrate .. .. . (ix) Chelated Iron as Fe-EDTA .. .. . (x) Chelated Zinc as Zn-EDTA .. .. . (xi) Copper Sulphate .. .. . (xii) Di-ammonium Phosphate .. .. . (xiii) Di-Calcium Phosphate .. .. . (xiv) Ferrous Sulphate .. .. . (xv) Fused Calcium Magnesium phosphate .. .. . (xvi) Kotka Phosphate .. .. . (xvii) Manganese Sulphate .. .. . (xviii) Mineral Gypsum .. .. . (xix) Mono Ammonium Phosphate .. .. . (xx) Nitro phosphate of any description .. .. . (xxi) N.P.K. Complex of various grades .. .. . (xxii) Potassium chloride (Muriate of Potash) .. .. . (xxiii) Rock phosphate .. .. . (xxiv) Soluber .. .. . (xxv) Sulphate of Potash .. .. . (xxvi) Super Phosphate Single .. .. . (xxvii) Super Phosphate Triple .. .. . (xxviii) Urea (other than technical grade urea) .. .. . (xxix) Urea Ammonium Phosphate .. .. . (xxx) Zinc Sulphate .. .. . (xxxi) Micro Nutrient and (xxxii) Any mixture of two or more of the articles mentioned in items (i) to (xxxi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax).	At the point of sale in the State
36	Basic Chromium Sulphate .. .. .	Do.
37	Sodium bichromate .. .. .	Do.
38	Electronic duplicating machines, reprographic copiers including duplicators, xerox and photo copying machines and any other electronic apparatus for obtaining duplicate copies, whether reduced, enlarged or the same size as the originals, parts and accessories thereof, ribbons, plates used therewith.	Do.
39	Electronic teleprinters and fax machines of all kinds, parts and accessories thereof and ribbons used therewith.	Do.
40	Electronic typewriters, parts and accessories thereof and Electronic typewriter ribbons whether or not in spools.	Do.
41	Electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.	Do.
42	Electronic or all other clocks, time-pieces, watches (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, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.	Do.

32



(PER CENT)	(1)	(2)	(3)	(4) (PER CENT)
st	43	Wireless reception and transmission equipments, instruments and apparatus including car radios, transistor radios (with or without electronic analog/digital clocks), walkie-talkie, transmission and reception apparatus for radio-telephony, radio-telegraphy, radio-broadcasting radar apparatus, radio navigational aid apparatus, and radio remote control apparatus, parts and accessories thereof, such as electrical valves, transistors, amplifiers, loud speakers and receivers.	At the point of first sale in the State.	3
	44	Television sets of all kinds, car television, television cameras, television monitors, projectors, closed circuit television sets and cameras, video televisions, video cameras, teleprompters, parts and accessories thereof and antenna, dish antenna, boosters and T.V. stand.	Do.	3
	45	Video cassette players and recorders with or without combination of electronic analog/digital clocks, blank magnetic video tapes, video cassettes for use therewith and video computers (electronic games), parts and accessories thereof.	Do.	3
	46	Gramophones of all kinds including record players, radio gramophones, parts and accessories thereof and gramophone records, matrices for records, gramophone needles, styli, record changers.	Do.	3
	47	Sound recording and reproducing equipments including diaphones, tape recorders, cassette recorders, car cassette players, tape-decks, tape players, compact disc players (including a combination of any of them) with or without wireless reception instruments and blank magnetic tapes, cassettes, compact disc, microtapes and microfische for use therewith, parts and accessories thereof and head cleaner in any form.	Do.	3
	48	Pre-recorded cassettes (both audio and video) and compact disc ..	Do.	3
	49	Sound transmitting equipments of every description including telephones, inter-com devices, modem and loudspeakers including stereo or hi-fi amplifiers, speakers and speaker systems which are used with stereo or hi-fi musical systems, microphones and stands therefor, head phones, ear phones and combined microphone/speakers sets, parts and accessories thereof and telephone cables and fibre optic cables.	Do.	3
	50	Electronic systems, instruments, apparatus, appliances and other electronic goods (other than those specified elsewhere in the Schedule) but including electronic cash registering, indexing, card punching, franking, addressing machines, and computers of analog and digital varieties, one record units, word processor and other electronic goods and parts and accessories of all such goods.	Do.	3
	51	Electronic voltage stabilizers, uninterrupted power supply and controlling systems and thyristor controlled power equipments.	Do.	3
	52	Electronic weighing machines, parts and accessories of such machines and weights used therewith (excluding platform scales, weigh bridges with or without electronic digital display).	Do.	3
	53	Handpumps used for the supply and distribution of water, parts and accessories thereof.	Do.	3
	54	Palmyrah fibres and stalks .. .. .	At the point of last purchase in the State.	

(1)	PART-C. (2)	(3)	(4) Per cent
1	Chicory .. .. .	At the point of first sale in the State.	5
2	(i) Coffee, that is to say, anyone of the forms of coffee such as coffee beans, coffee seeds whether or not cured or roasted or decaffeinated, coffee powder, excluding coffee drink and instant coffee; (ii) Instant coffee in granule or powder form ; (iii) French coffee (on the turnover relating to components thereof, namely coffee and chicory which have not already suffered tax).	Do.	5
3	(i) Tea, that is to say, anyone of the forms of tea in which it is sold but not including tea drink, green tea leaves or instant tea. (ii) Instant tea (other than instant tea drink). (iii) Tea waste other than denatured.	Do.	5
4	Vegetable products including Vanaspathi and margarine .. .. . <i>Explanation.—</i> Vegetable products means any vegetable oil or fat, which, whether by itself or in admixture with any other substance, has by hydrogenation or by any other process, been hardened for human consumption.	Do.	5
5	(a) Cashewnut with shell .. .. . (b) Cashewnut kernels, that is to say, raw, processed, roasted and salted kernels including brokens of them.	At the point of first purchase in the State by a dealer liable to tax. At the point of first sale in the State.	5 5
6	Arecanut, including betelnut and seeval .. .. .	Do.	5
7	Goods—falling under item 1 of Part-E but not branded .. .. .	Do.	5
8	Bread whether or not branded .. .. .	Do.	5
9	Food and drinks other than those falling elsewhere under the Schedules, by any hotel, restaurant, sweet stall or any other eating house.	Do.	5
10	Jeera including black Jeera (Cummin seeds) .. .. .	Do.	5
11	Ajwan (Omam), Anise-seeds (Sombu), Cassia (Lavanga-pattai or cinnamon), Cloves, Dried Ginger (Sukku), Fennel (Sathaki ppai), Feni greek (Menthi), Mace (Jathipathri), Nutmegs (Jathika), Poppy seeds (Kasakasa), Saffron.	Do.	5
12	Compound cattle feed including feed supplements and concentrates ..	Do.	5
13	Ghee or other milk products sold without brand name .. .. .	Do.	5
14	Man made staple fibres, fibre yarn, filament yarn and waste of any of them	Do.	5
15	Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.	Do.	5
16	Cotton waste of all kinds whether obtained from ginning, spinning or otherwise.	Do.	5
17	Cotton yarn waste .. .. .	Do.	5
18	Articles of ready to wear apparel (known commercially as ready-made garments) including under garments and body supporting garments but excluding hoisery goods.	Do.	5

(4)	or	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
(4)	or	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
(1)	(2)	(3)	(4)																			
			Per cen																			
19	Laminated jute bags .. .. .	At the point of first sale in the State.	5																			
20	(A) Medicines conforming to the following description :-	Do.	5																			
<p>Any medicinal formulation or preparation ready for use internally or externally for treatment or mitigation or prevention of diseases or disorders in human beings or animals (excluding products capable of being used as creams, hair oils, tooth pastes, tooth-powders, cosmetics, toilet articles, soaps and shampoos), but including—</p>																						
(i) Allopathic medicine.																						
(ii) Other medicines and drugs including ayurvedic, homeopathic, siddha and unani preparations.																						
(iii) Medicinal mixtures or compounds, the components of which have not already suffered tax.																						
(iv) Surgical dressing which expression shall include adhesive plasters, adhesive plaster dressing, gypsona plaster of paris and bandages, velrock pop bandages, elastro crepe bandages, gauze, wadding gauze, lint and cotton wool poultices and similar articles impregnated or coated with pharmaceutical substances put up in forms or packings for surgical purposes which have been sterilised and conform to the accepted standards of the medical profession.																						
(v) Pharmaceutical and surgical products of plastic and rubber including gloves, aprons and caps.																						
(B) Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electromedical apparatus and sight testing instruments including ophthalmoscope, Otoscope, Laryngoscope, Retinoscope, Binocular loupe, parts and accessories thereof (other than those specified elsewhere in this Schedule).																						
21	(i) Intravenous sets, scalp vein sets, blood administration sets, blood donor sets and solution administration sets.	Do.	5																			
(ii) Dextrose, that is to say, dextrose mono hydrate and anhydrous dextrose.																						
(iii) Measured Volume set.																						
22	Country drugs .. .. .	Do.	5																			
23	Machine made matches .. .. .	Do.	5																			
24	Rubberised coir products .. .. .	Do.	5																			
25	(i) Stainless steel articles made wholly or principally of stainless steel other than those specified elsewhere in this Schedule.	Do.	5																			
(ii) Household stainless steel utensils, including copper or other metal bottomed utensils and non-stick lined utensils.																						
(iii) Heat resistant cook-ware, that is, kitchenware coated with heat resistant coatings and used for cooking as well as serving.																						
26	All other stainless steel goods used for domestic purposes other than those specified in item 25 of Part-C.	Do.	5																			
27	Bamboo  ... .. .	Do.	5																			

**Explanation.**— For the purpose of this item in the case of bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, sale by such contractors of such bamboo, in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.

(1)	(2)	(3)	
28	Cement flooring stones, slabs and all kinds of tiles other than those specified elsewhere in this Schedule.	At the point of first sale in the State.	
29	Auto Rickshaws and other three wheelers by whatever name known, chassis of Auto Rickshaws and other three wheelers, bodies or tankers built or meant for mounting on three wheelers belonging to others (on the turnovers relating to bodies), parts and accessories thereof including bulbs, fare meters but excluding batteries, tyres, tubes and flaps.	Do.	
30	Motor cycles, Motor cycle combinations, Motor scooters, Motor scooter combinations, motor cycles, mopeds, parts and accessories thereof including bulbs but excluding batteries, tyres, tubes and flaps.	Do.	
31	Motorised bicycles, tri-cycles, cycle rickshaws, tandem cycles, cycle-combinations, carriages for invalid persons and perambulators and motor engines used for being fitted thereto; parts and accessories of motor engines and combinations, including tyres, tubes and flaps.	Do.	
32	(i) Dumpers, loaders, scrapers, crawler tractors .. .. . (ii) Paver finishers, excavators, dragnets, dredgers, bulldozers, wheel dozers, road rollers and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part (other than those specified elsewhere in the Schedule), tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for the above (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of the above.	Do.	
33	Crane lorries including floating cranes, break down lorries, road sweeper lorries, spraying lorries, concrete mixer lorries, mobile workshops, mobile radiological units, ambulances, fire fighting units including fire floats, drilling rigs mounted on motor vehicles and floating vessels, platform trucks, fork lift trucks and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part which is subsidiary to their main tyre (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for the above (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of the above.	Do.	5
34	Aluminium, pure or alloy in the form of .. .. . (i) Ingots (ii) Bars (iii) Blocks (iv) Slabs (v) Billets (vi) Shots (vii) Pellets (viii) Plates (ix) Sheets (x) Circles (xi) Wires (xii) Strips (xiii) Rods (xiv) Wire rods and (xv) Any alloy of aluminium with any other metal or metals on the turnover relating to components which have not already suffered tax: Provided that, if any aluminium, pure or alloy, has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under the same or any other sub-items aforesaid.	Do.	5
35	(i) Rubber latex (natural) of all qualities and grades including earth scrap tree lace, amoniated latex, preserved latex concentrate, centrifuged latex.  (ii) Raw rubber of all varieties and grades including dry ribbed sheet of all RMA grades, dry crepe rubber, dry black rubber, skimmed rubber, if they had not suffered tax under sub-item (i) above.  (iii) Reclaimed rubber, all grades and qualities.	At the point of last purchase in the State.	5
36	Rough synthetic gem boules. .. .. .	At the point of first sale in the State	5

(1)	(2)	(3)	(4)
			Per cent
37	Sewing machines and embroidery machines of all kinds, parts and accessories thereof and needles used therewith.	At the point of first sale in the State.	5
38	X-Ray apparatus, films, plates and other equipments required for use therewith, parts and accessories thereof.	Do.	5
39	Corrugated boxes and Cartons .. .. .	Do.	5
40	Plastic products, including melamine ware and break-resistant plastics other than those specified elsewhere in this Schedule.	Do.	5
41	All types of bottle caps .. .. .	Do.	5
42	Tin containers .. .. .	Do.	5
43	Cinematographic raw films .. .. .	Do.	5
44	Paper, all sorts (including paste board, mill-board, straw board and card board), that is to say— (i) Cigarette tissue ; (ii) Blotting, filter, toilet or target tissue (other than cigarette tissue), teleprinter, typewriting, manifold, bank, bond, art, chrome, tab sized, cheque, stamp or cartridge paper, parchment board including art-board, chrome board and board for playing cards ; (iii) Printing and writing paper, packing and wrapping paper, blank computer stationery (whether plain or colour ruled and whether or not interleaved with carbon paper), straw board and pulp board, including grey board, corrugated board, duplex and triplex boards, other sorts; (iv) All other kinds of paper and paper board not otherwise specified, including carbon paper, stencil paper, ammonia paper, ferro paper, cellophane paper, litmus-paper but excluding cinematographic and photographic paper ; (v) Paper and board—Laminated, coated or interlined with other materials : Provided that if any paper has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under the same or any other sub-items aforesaid. (vi) Wall paper and similar wall coverings, window transparencies of paper.	Do.	5
45	Printed materials other than blank computer stationeries (whether plain or colour ruled) printed with any matter or logo .. .. .	Do.	5
46	Paper envelopes .. .. .	Do.	5
47	Waste paper, .. .. .	Do.	5
48	Palm fatty Acid. .. .. .	Do.	5
49	Dyes, that is to say,— (i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nitron dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes	Do.	5

(1)	(2)	(3)	(4)	(5)
			Per cent	
50	Zinc .. .. .	At the point of first sale in the State.	5	11
51	Ice blocks .. .. .	Do.	5	12
52	Beedi leaves .. .. .	Do.	5	13
53	Sago and starch of any kind .. .. .	Do.	5	13

## PART-D.

1	Fuel gas including liquefied petroleum gas .. .. .	At the point of first sale in the State.	5	14
---	--	--	---	----

*Explanation I.*—For the purpose of this item and items 8 in Part-B, 1 and 22 in Part-D, 23, 24 and 25 in Part-E, 19 and 20 in Part-F and 1, 2 and 3 in Part-G, a sale by one oil company to another oil company shall not be deemed to be the first sale in this State and accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

*Explanation II.*—For the purpose of Explanation I, "oil company" means—

- (a) The Madras Refineries Limited.
- (b) The Indian Oil Corporation Limited.
- (c) The Bharat Petroleum Corporation Limited.
- (d) The Hindustan Petroleum Corporation Limited.
- (e) Indo-Burma Petroleum Company Limited.

and includes any other oil company notified in this behalf by the Government in the *Tamil Nadu Government Gazette*.

2	(i) Scented nut, roasted or scented sceval .. .. .	Do.	8	15
	(ii) Pan masala by whatever name called containing betel nuts, that is to say, nut of areca catachu broken and perfumed, and lime or menthol or sandal oils or cardamom or tobacco or any one or more of these ingredients.			
3	Pressure lamps and parts and accessories thereof .. .. .	Do.	8	16
4	Pressure cookers, pressure stoves, gas stoves, gas ovens and parts and accessories of all such goods other than those specified elsewhere in this Schedule.	Do.	8	17
5	Essences and Squashes .. .. .	Do.	8	18
6	Locks of all kinds and varieties .. .. .	Do.	8	19
7	Asafoetida .. .. .	Do.	8	20
8	Camphor .. .. .	Do.	8	21
9	(i) Crokery (other than those specified elsewhere in this Schedule) .. .. .	Do.	8	22
	(ii) Cutlery (other than those specified elsewhere in this Schedule) including table cutlery, forks.			
10	(i) Steel almirahs and furniture of all kinds, including household furniture (other than those specified elsewhere in this Schedule) made from all kinds of metals, fibre glass, reinforced plastics or made primarily from any kind of plastics, upholstered furniture or furniture in the manufacture of which laminated sheets are used, whether sold in assembled or unassembled form and ready to assemble, parts thereof.	Do.	8	23
	(ii) Office equipments of every description, including filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments whether sold in assembled or unassembled form and ready to assemble, parts thereof (other than those specified elsewhere in this Schedule and stationery articles).			

*Explanation.*—Slotted angles, gussets, plates, panels and strips which, when assembled form furniture or office equipment, shall be deemed to be furniture or office equipments, as the case may be, for the purpose of this item.

(1)	(2)	(3)	(4) Per ce
	Wet grain grinders worked by any form of power, other than human labour (whether or not sold as a composite unit, with or without motors), parts and accessories of such grinders.	At the point of first sale in the State.	8
12	Brass and copper wares .. .. .	Do.	8
13	Aluminium wares other than domestic utensils .. .. .	Do.	8
14	Hosiery goods made wholly or partly of wool .. .. .	Do.	8
15	Empire cloth and empire sleeves .. .. .	Do.	8
16	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas, parts thereof.	Do.	8
17	Leather goods other than foot-wear made wholly or principally of leather (whether or not other materials such as thread, lining, rivets are used).	Do.	8
18	Lottery tickets .. .. .	Do.	8
19	Suit cases, brief cases, attache cases, despatch cases, vanity bags, vanity cases and vanity boxes (other than those specified elsewhere in this Schedule).	Do.	8
	<i>Explanation.</i> —Vanity bag, vanity case and vanity box mean a bag, case or box holding a mirror and cosmetics or toiletries.		
20	Helmets .. .. .	Do.	8
21	Footwear with or without brand name .. .. .	Do.	8
22	Asphalt (Bitumen) .. .. .	Do.	8
23	Timber including sized timber but excluding firewood .. .. .	Do.	8
	<i>Explanation.</i> —For the purpose of this item in the case of timber purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.		
24	Water-supply materials and fittings (other than those specified elsewhere in this Schedule or in the Second Schedule) including water taps, showers, water tanks including P.V.C. water tanks such as 'Sintex' and other articles used for the supply or distribution of water (including RCC pipes), parts and accessories thereof including valves.	Do.	8
25	Water meters, gas meters, industrial thermometers, parts and accessories thereof.	Do.	8
26	P.V. C. pipes, tubes and fittings of all varieties including flexible and rigid pipes, hoses and tubes, whether transparent or not, P.V.C. and plastic water-supply items and sanitaryware.	Do.	8
27	Barbed wire, wire mesh, chicken-mesh, expanded metal and chain link made of any metal or material.	Do.	8
28	Light roofing sheets (obtained by immersing paper mat in bitumen)	Do.	8
29	Cuddappah stone slabs and Shahabad stone slabs .. .. .	Do.	8

(1)	(2)	(3)	(4)
			Per cent
30	(i) Granite blocks (rough or raw) .. .. .	At the point of first sale in the State.	8
	(ii) Polished granite slabs including tomb stones, monument slab and head stone.	Do.	8
31	Fire works including coloured matches .. .. .	Do.	8
32	Playing cards .. .. .	Do.	8
33	Cinematographic equipments including cameras, projectors, over-head projectors, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, and or cinema carbons, cinema slides, paper, paper boards required for use therewith.	Do.	8
34	Photographic and other cameras and enlargers, parts and accessories thereof and lenses, instant print films, photographic films and printing paper (excluding X-ray and cine) plates, paper boards and textiles, flash light apparatus required for use therewith and photographic prints, whether mounted, framed or otherwise.	Do.	8
35	Machineries of all kinds (other than those specifically mentioned in this Schedule) worked by (i) Electricity, (ii) Nuclear power, (iii) Hydro-dynamic and steam power, (iv) Diesel or petrol, (v) Furnace oil, (vi) Kerosene, (vii) Coal including coke and charcoal or (viii) any other form of fuel or power (excluding human or animal labour), (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) to (viii) above.	Do.	8
35	Welding electrodes, graphite electrodes, welding rods of all kinds, including brazed rods and soldering wires.	Do.	8
37	Rolling bearings, that is to say, ball or roller bearings of all kinds.	Do.	8
38	Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device including—	Do.	8
	(a) Motor pumps ;		
	(b) Centrifugal pumps (Horizontal or vertical pumps);		
	(c) deep tube-well turbine pumps ;		
	(d) submersible pumps ;		
	(e) axial flow and mixed flow vertical pumps ;		
	(f) Jet and mono block pump sets, parts and accessories which are generally adapted for use with such pumps ;		
	(g) Valves.		
39	Oil engines, parts and accessories thereof .. .. .	Do.	8
40	Bolts, nuts and rivets, threaded or tapped and screws of base metal or alloys thereof, including bolt end, screw studs, screw threading, self-tapped screw, screw hooks, screw rings and screw eye and hooks.—	Do.	8
	(i) Clamps of all kinds ;		
	(ii) Cotter pins of all kinds ;		
	(iii) Valves of all kinds including pressure relief valves and control valves ;		
	(iv) Washers of all kinds ;		
	(v) Perforated sheet of any metal or material.		
41	(i) Non-electronic weighing machines of all kinds including platform scales, weigh bridges (even if they have digital displays), counter-scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith.	Do.	
	(ii) Dipping measures, metric pouring measures, conical measures, cylindrical measures.		
	(iii) Metre scales, measuring tapes, steel yards and survey chains.		



(4)	(2)	(3)	(4)
8	Carbide tips and tools .. .. .	At the point of first sale in the State.	Per cent 8
8	(i) Motor cars, Motor taxi-cabs, Motor omni buses, Motor vans, jeeps and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to others (on the turnover relating to bodies) all varieties of trailers by whatever name known (other than trailers of tractors).	Do.	8
8	(ii) Parts and accessories of motor vehicles and trailers including bulbs, fare metres but excluding batteries.	Do.	8
8	Tyres including pneumatic tyres, tubes and flaps, ordinarily used with power driven two wheelers, three wheelers, four wheelers and higher number of wheelers (whether or not such tyres are also used for other purposes).	Do.	8
8	Brake fluid .. .. .	Do.	8
8	Rail coaches, wagons, containers for the transport of fluids, other rail coaches specially designed for specific purposes and rail locomotives, parts and accessories thereof.	Do.	8
8	(i) Ships, motor and steam boats and launches, trawlers, tugs, submersibles, oil tankers and other vessels operated by any form of power, including their hulls, engines, parts and accessories thereof.	Do.	8
8	(ii) Barges and canoes and similar vessels not coming under sub-item (i) above.	Do.	8
8	Tyres, tubes and flaps of Animal drawn vehicle .. .. .	Do.	8
8	Rubber of synthetic origin including butadiene acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex including prevulcanised synthetic rubber latex.	Do.	8
8	Rubber latex compound and rubber products (excluding pharmaceutical and surgical products) namely :—	Do.	8
8	(i) Compound rubber, unvulcanised, in primary forms or in plates, sheets or strips ;	Do.	8
8	(ii) Other forms (like rods, tubes and profile shapes) and articles (for example discs and rings) of rubber ;	Do.	8
8	(iii) Rubber thread and cord ;	Do.	8
8	(iv) Plates, blocks, sheets, strips, rods and profile shapes of rubber ;	Do.	8
8	(v) Tubes, pipes and hoses of rubber, with or without their fittings (for example joints, elbows, flanges) ;	Do.	8
8	(vi) Conveyor, transmission or elevator belts or belting of rubber-whether combined with any textile material or otherwise ;	Do.	8
8	(vii) Inter changeable tyre treads (Tread rubber) ;	Do.	8
8	(viii) Articles of apparel and clothing accessories (including gloves) for all purposes, of rubber ;	Do.	8
8	(ix) Other articles of rubber ; and	Do.	8
8	(x) Hardened rubber (for example ebonite) in all forms including waste and scrap articles or hard rubber.	Do.	8

(1)	(2)	(3)	Per (1)
51	Carbon black, acetylene black.	At the point of first sale in the State.	
52	Mercury. . . . .	Do.	
53	Caustic Soda. . . . .	Do.	61
54	Sulphur. . . . .	Do.	62
55	Inks of all kinds including lithographic, printing and duplicating inks but excluding writing ink.	Do.	63
56	Ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.	Do.	
57	Nitric, hydrochloric and Sulphuric acids — — — — —	Do.	1
58	Adhesives of all kinds including gum, glue, resins and solutions — —	Do.	
59	(i) Paraffin wax—food grade standard — — — — — (ii) Paraffin wax of all grades standards other than food grade standard including standard wax and match wax. (iii) Slack wax.	Do.	
60	(i) Soda ash (ii) Bleaching powder (iii) Sodium bi-carbonate (iv) Sodium Hydrosulphite (v) Sulphate of Alumina (vi) Sodium Nitrate (vii) Sodium Acetate (viii) Sodium Sulphate (ix) Acid Slurry (x) Trisodium Phosphate (xi) Sodium Tri-Poly Phosphate (xii) Sodium Silicate (xiii) Sodium Metasilicate (xiv) Carboxy Methyl Cellulose (xv) Sodium Sulphide (xvi) Acetic Acid (xvii) Sodium bi-sulphite (xviii) Oxalic Acid (xix) Sodium Thio Sulphate (xx) Sodium Sulphite (xxi) Sodium Alginate (xxii) Benzene (xxiii) Citric Acid (xxiv) Diethylene Glycol (xxv) Sodium Nitrite (xxvi) Hydrogen Peroxide (xxvii) Acetaldehyde	Do.	2 3

Serial No.	(2)	(3)	(4) Per cent.
	(xxviii) Penterythritol. (xxix) Sodium Alpha Olefin Sulphonate (xxx) Sodium Formate.		
1	Drycells, dry cell batteries, button cells, solar cells of all kinds, parts and accessories thereof including zinc caps and carbon rods.	At the point of first sale in the State.	8
2	All types of furnaces and boilers including fluidized bed boilers and ignifluid boilers.	Do.	8
3	All other goods not specified elsewhere in any of the Schedules .. .. .	Do.	8
PART-E.			
1	(i) Biscuits, .. .. . (ii) Toffees, (iii) Chocolates, (iv) Confectionery, (v) Butter, (vi) Ghee, (vii) Cheese, and (viii) Milk foods including milk powder but excluding babyfood, recombined milk (except direct reconstitution without additives other than water) and including flavoured milk and condensed milk and foods including preparations of vegetables, fruits, milk, cereals, flour (other than bread) starch, birds' eggs, meat offals, animal blood, fish crustaceans and molluses, sold under brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.	At the point of first sale in the State.	12
2	Precious stones, namely, diamonds, emeralds, rubies, pearls-natural or cultured, cat's eye, sapphires, caruncle or garnets, coral, sardonyx, topaz and other semi precious stones whether they are sold loose or as forming part of any article or jewellery in which they are set.	Do.	12
3	Soaps, that is to say— (i) Toilet soaps of all kinds including medicated soaps, liquid soaps and moisturised soaps, but excluding hand-made soaps and shampoos. (ii) Washing soaps of all kinds including floor washing soaps, soap flakes, soap powders, soap liquids and detergents in all forms, excluding hand-made items of these goods.	Do.	12
4	(i) Vacuum flasks of all kinds, parts and accessories thereof including refills. (ii) All domestic and commercial receptacles designed to keep food or beverages or other articles hot or cold including ice buckets or boxes, parts and accessories thereof.	Do.	12
	Glazed earthenwares of all kinds including china-wares, porcelain wares, stone-wares other than those mentioned in this Schedule and terracotta.	Do.	12
	Ultramarine blue, washing blue, Robin blue, laundry brightner of all kinds in all its forms.	Do.	12
	Tooth pastes, tooth powders and mouth washes and other dentifrices whether or not medicated or as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) as manufactured under a licence issued under that Act, tooth brushes, tongue cleaners.	Do.	12

(1)	(2)	(3)
8	Shaving sets (with or without contents), razors, safety razors, razor blades, shaving brushes and shaving creams.	At the point of first sale in the State.
9	Cement including white cement and refractory cement and its substitutes ..	Do.
10	Ceramic sanitarywares and sanitary fittings of every description including sinks, wash basins, wash basin pedestals, baths, showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.	Do.
11	Glass and glassware, all sorts (other than those specified elsewhere in this Schedule) including —	Do.
	(i) Flat glass, including sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form, coloured glass, coolax glass, toughened glass, laminated safety glass, tinted glass.	
	(ii) Laboratory glasswares, hygienic or pharmaceutical glass wares (whether or not graduated or calibrated and glass micro slides)	
	(iii) Glass shells, glass globes and chimneys for lamps and lanterns.	
	(iv) Glass jars, glass bottles, glass marbles and glass beads.	
	(v) Table wares made of glass.	
12	(i) Glass mirrors .. .. .	Do.
	(ii) Coloured glass mirrors.	
	(iii) Figured glass mirrors.	
	(iv) Framed mirrors (on the turnover relating to components thereof which have not already suffered tax.)	
13	(i) Plywood, Hard board, 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.	Do.
	(ii) All other non soft boards or insulating material made of any other material other than wood.	
14	Cement articles, asbestos articles and asbestos cement articles other than RCC pipes and those specified elsewhere in this Schedule (whether or not other material such as iron, sand are used) including flat, corrugated sheets and tubes.	Do.
15	Foam rubber products, plastic foam products, fibre foam products or other synthetic foam products of every description including —	Do.
	(i) Sheets	
	(ii) Cushions	
	(iii) Pillows and	
	(iv) Mattresses.	

	(1)	(2)	(3)	(4) PER CENT
First ate.	<p>(i) Paints and enamels not otherwise specified in this Schedule, including powder paints, stiff paste paints and liquid paints ;</p> <p>(ii) Colours ;</p> <p>(iii) Pigments, including water pigments and leather finishes ;</p> <p>(iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints ;</p> <p>(v) Polish including metal polishes in any form (but not boot polishes) ;</p> <p>(vi) Varnishes, french polish, bituminous and coal-tar blacks ;</p> <p>(vii) Cellulose lacquers, nitro-cellulose lacquers, clear and pigmented and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms ;</p> <p>(viii) Turpentine oil, bale oil, white oil ;</p> <p>(ix) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurated linseed oil, parilla oil, whale oil and tung oil ;</p> <p>(x) Glazes, putties, caulking compounds and other materials used in painting and varnishing, non-refractory surfacing preparations for facades, masonry walls, false ceilings or the like ;</p> <p>(xi) Primers of all kinds ;</p> <p>(xii) all other materials used in painting and varnishing such as Flint papers, emery clothes, brushes, paint removers and stainers of all kinds.</p>	At the point of first sale in the State.	12	
17	Ivory articles and articles inlaid with ivory .. .. .	Do.	12	
18	Electrical goods of all kinds (other than those specified elsewhere in this Schedule) used in the generation, transmission, distribution or in connection with the consumption of electricity including all kinds of wires and cables, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, wooden plugs (gattis), lightning arrestors, electrical earthenware and porcelain-ware, parts and accessories of all such goods.	Do.	12	
19	Electrical instruments, apparatus, appliances of all kinds (other than those specified elsewhere in this Schedule) including electrical fans of all types, exhaust fans, air circulators, lighting bulbs, vacuum and gas filled bulbs, sodium and mercury vapour discharge lamps, fluorescent lighting tubes, chandeliers and their shades, protectors, stands, fixtures, fittings, brackets, chokes and starters, torches, emergency lamps, and emergency lighting systems not withstanding their containing any electronic control circuiting, rectifiers, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms, parts and accessories of all such goods.	Do.	12	
20	<p>Electrical appliances (Domestic and commercial) namely :—</p> <p>(i) Coffee roasting appliances ;</p> <p>(ii) Cooking ranges ;</p> <p>(iii) Cream whippers, card makers and egg beaters ;</p> <p>(iv) Floor polishers ;</p> <p>(v) Fryin g pans, sauce pans, kettles and toasters ;</p> <p>(vi) Geysers, water heaters, boilers and immersion heaters ;</p> <p>(vii) Grinders (other than wet grain grinders specified elsewhere in this Schedule) mixers and blenders ;</p> <p>(viii) Hair driers, hair curlers, permanent waving apparatus and curling tong beaters ;</p> <p>(ix) Hot plates, grillers, boiling plates, plate warmers, food warming trays, food warming trallies and hot food cabinets ;</p>	Do.	12	

(1)	(2)	(3)
20.	<p>Electrical appliances (Domestic and commercial) namely:—cont.</p> <p>(x) Ice-cream churners ;            (xi) Irons ;            (xii) Juice extractors ;            (xiii) Massage apparatus ;            (xiv) Mosquito destroyers and insect killer devices, including heating devices used with insect repellent mats ;            (xv) Ovens and microwave ovens ;            (xvi) Room heaters ;            (xvii) Shavers, sharpeners ;            (xviii) Steamers, coffee-makers (including percolators), cookers, egg boilers ;            (xix) Vacuum cleaners ;            (xx) Vending machines ;            (xxi) Washing machines, drying machines (whether or not sold as a composite unit) ;            (xxii) Parts and accessories of all goods mentioned in sub-items (i) to (xxi) above.</p> <p><b>Explanation I.</b>— All the above goods notwithstanding that they contain electronic circuits, switchings or control device systems, shall be deemed to be electrical appliances (domestic and commercial).</p> <p><b>Explanation II.</b>— “Domestic and Commercial electrical appliances” means electrical appliances, normally used in the household and used in hotels, restaurants, hostels, offices, educational institutions, hospitals, train kitchens, aircrafts or ships, pantries, canteens, tailoring establishments, laundry shops, hair dressing saloons and in similar establishments.</p>	At the point of first sale in the State.
21	<p>(i) Generators, generating sets, transformers and non-electronic voltage stabilisers ;            (ii) Transformers ;            (iii) Parts and accessories of sub-items (i) and (ii) above.</p>	Do.
22	Sugarcane excluding sugarcane sets .. .. .	At the point of last purchase in the State.
23	Lubricating oils, quenching oils and greases .. .. .	At the point of first sale in the State.
24	Mineral oils of all kinds (other than those mentioned in item 23 of Part-E and under item 3-A of the Second Schedule) including furnace oil and Naptha.	Do.
25	<p>(i) Gases (other than those specified elsewhere in this Schedule) in all its forms ;            (ii) Purified and processed gases in all its forms .. .. .</p>	Do. Do.

## PART—F.

1	<p>(i) Scents and perfumes in any form excluding doop and agarbathis but including aragaja, javvadu and punugu ;</p> <p>(ii) Hair oils, hair creams, hair dyes, hair darkeners, hair tonics, brillian-tines, pomades and vaselines ;</p> <p>(iii) Lipsticks, lipsalve, nail polishes, nail varnishes, nail brushes, beauty boxes, face powders, toilet powders, baby powders, talcum powders, powder compacts, powder pads and puffs, toilet sets made of all materials (with or without contents), toilet sponges, scent spray, depilatories, blemish removers, eye liners all sorts, eye shadow, eye brow pencils, eye-lash brushes, eau de cologne, solid colognes, lavender water, snows, face creams, all purpose creams, cold creams, cleaning creams, make-up creams, beauty milk, cleaning milk, hair foods, skin tonics, complexion rouge, nail cutters, sanitary towels and napkins, astringent lotions, pre-shave and after-shave lotions and creams, moisterisers of all sorts and personal (body) deodorants.</p>	At the point of first sale in the State.
---	--	--

(1)	(2)	(3)	(4)
	<b>Explanation.</b> — Any of the items listed above even if medicated or as defined, in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) or manufactured on the licence issued under the said Act will fall under this item.		PBR CBN/
2	Air purifiers, cupboard fresheners and deodourizers, whether odourless or with odour.	At the point of first sale in the State.	16
3	Linoleum .. .. .	Do.	16
4	Marble, that is to say,— (i) Marble boulders or lumps ; (ii) Marble slabs ; (iii) Marble chips ; (iv) Marble dusts ; (v) Marble floor tiles and wall tiles ; (vi) Other articles made of marbles.	Do.	16
5	Floor coverings, that is to say, carpets, carpetry and rugs, whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine-made, hand-made or made on handlooms but excluding handmade or handloom made woven durries and jamakkalams and also excluding handmade or hand-woven coir matings.	Do.	16
6	(i) Mosaic tiles and chips (ii) Ceramic tiles, glazed floor, roofing and wall tiles	Do.	16
7	P. V. C. (Vinyl) asbestos floor tiles, wall tiles and flexible flooring materials..	Do.	16
8	Lifts and hoists operated by electricity or hydraulic power, parts and accessories thereof.	Do.	16
9	Strong room or vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers, locker cabinets, parts and accessories of all such goods made of iron and steel or other base metals.	Do.	16
10	Typewriters, excluding electronic typewriters, parts and accessories thereof, typewriter ribbon used therewith, whether or not on spools and correction fluids.	Do.	16
11	Teleprinters other than electronic teleprinters, parts and accessories thereof and ribbons used therewith	Do.	16
12	Tabulating, calculating machines excluding electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.	Do.	16
13	Duplicating machines, reprographic copiers including roneo machines other than electronic duplicating machines reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.	Do.	16
14	Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscopes, magnifying glasses, diffraction apparatus and mountings thereof including theodolite, survey instruments and optical lenses, parts and accessories thereof.	Do.	16
15	Electric storage batteries and parts and accessories thereof including containers, covers and plates	Do.	16
16	(i) Air conditioning plants, air-conditioners and other air-conditioning appliances, air-coolers, room coolers including all cooling appliances, apparatus and instruments. parts and accessories thereof.	Do.	16

(1)	(2)	(3)	(4)
	(ii) Refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in coolers.		
	(iii) Cold storage equipments, parts and accessories thereof including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments.		
17	(i) Arms of all kinds including rifles, revolvers, pistols, parts and accessories thereof and bayonets, truncheons and ammunition used therewith.	At the point of first sale in the State.	
	(ii) Hand grenades.		
	(iii) Air guns, air rifles, parts and accessories thereof and pellets used therewith.		
18	(i) Cigar and Cigarette cases, holders, tobacco pipes, cigarette filters and hookah.	Do.	16
	(ii) Lighters of all kinds including spark lighters.		
19	High Speed diesel oil .. .. .	Do.	16
20	Light diesel oil .. .. .	Do.	16
21	Spark plugs and parts thereof .. .. .	Do.	16

## PART-G.

1	Petrol. .. .. .	At the point of first sale in the State.	20
2	Aviation Gasoline .. .. .	Do.	20
3	Aviation turbine fuel including jet fuel .. .. .	Do.	20

## PART-H.

1	Molasses .. .. .	At the point of first sale in the State.	25
2	All kinds of alcoholic liquors for human consumption which are purchased/procured/brought from outside the State of Tamil Nadu (other than foreign liquors falling under item 1 of Part I, toddy and arrack).	Do.	25

## PART-I.

1	All kinds of foreign liquors, that is to say, wines, spirits and beer imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act XXXII of 1934) or under any other law for the time being in force relating to the duties or customs on goods imported into India.	At the point of first sale in the State.	50
3.	For the Sixth Schedule to the principal Act, the following Schedule shall be substituted, namely :—	Substitution of Sixth Schedule.	

23



"THE SIXTH SCHEDULE.

[See section 3 (2-B).]

Description of goods.	Point of levy.	Rate of tax.
(2)	(3)	(4) PER CENT.
All kinds of alcoholic liquors for human consumption, other than (i) foreign liquors sold under Item 1 of Part I of the First Schedule, (ii) toddy, (iii) arrack and (iv) all kinds of alcoholic liquors for human consumption sold under Item 2 of Part H of the First Schedule.	At the first point of sale and the second point of sale in the State.	25
Aerated water, bottled or packed soft drinks, whether or not flavoured or sweetened and whether or not containing vegetable or fruit juices or fruit pulp, sold under brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.	Do.	8
3 All kinds of ice cream including ice candy, ice cake, ice jelly, fruiti, kulfi and frozen confectionery, sold under a brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.	Do.	12
4 All kinds of shampoos including herbal and medicinal preparations, sold in bottles, containers, sachets and in any other forms.	Do.	16

(By order of the Governor)

M. MUNIRAMAN,  
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th May 1993 and is hereby published for general information :—

ACT No. 25 OF 1993.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1993.

Short title  
and com-  
mencement.

(2) (a) Sections 3, 4, 5, 6, 7, 8 and 27 shall be deemed to have come into force on the 12th day of March 1993.

(b) Sections 9, 12 and 14 shall be deemed to have come into force on the 1st day of April 1993.

Tamil Nadu  
Act 1 of 1959.

2. In section 2 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), after clause (aa), the following clause shall be inserted, namely :—

Amendment of  
section 2.

“(aaa) ‘ Appellate Deputy Commissioner ’ means any person appointed to be an Appellate Deputy Commissioner of Commercial Taxes under section 28 ;”.

3. In section 3 of the principal Act,—

Amendment of  
section 3.

(1) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely :—

“(1) Every dealer (other than a casual trader or agent of a non-resident dealer) whose total turnover for a year is not less than one lakh of rupees and every casual trader or agent of a non-resident dealer, whatever be his turnover for the year, shall pay a tax for each year in accordance with the provisions of this Act.

(2) Subject to the provisions of sub-section (1), in the case of goods mentioned in the First Schedule, the tax under this Act shall be payable by a dealer, at the rate and only at the point specified therein on the turnover in each year relating to such goods :

Provided that all spare parts, components and accessories of such goods shall also be taxed at the same rate as that of the goods if such spare parts, components and accessories are not specifically enumerated in the First Schedule and made liable to tax under that Schedule.” ;

(2) for sub-section (2-A) excluding the proviso thereto, the following sub-section shall be substituted, namely :—

“(2-A) Subject to the provisions of sub-section (1), in the case of goods mentioned in the Fifth Schedule, the tax under this Act shall be payable by a dealer at the rate and at the point specified therein on the turnover in each year relating to such goods :” ;

(3) for sub-section (2-B) excluding the proviso thereto, the following sub-section shall be substituted, namely :—

“(2-B) Subject to the provisions of sub-section (1), in the case of goods mentioned in the Sixth Schedule, the tax under this Act shall be payable by a dealer at the first point of sale and the second point of sale, and at the rate specified therein on the turnover in each year relating to such goods :”;

(4) for sub-section (3), the following sub-sections shall be substituted, namely :—

“(3) Notwithstanding anything contained in sub-section (2), but subject to the provisions of sub-section (1), the tax payable by a dealer in respect of sale of any goods including consumables, packing material and labels, but excluding plant and machinery, to another dealer for use by the latter in the manufacture, and assembling, packing or labelling in connection with such manufacture inside the State, for sale by him of any goods mentioned in the First Schedule, other than those falling under item 56 in Part D of the said Schedule and arrack, shall be at the rate of only three per cent on the turnover relating to such sale :

Provided that the provisions of this sub-section shall not apply to—

(a) any sale of goods falling under items 23, 24 and 25 in Part E and item 1 in Part H, of the said Schedule; and

(b) any sale, unless the dealer selling such goods furnishes to the assessing authority in the prescribed manner and within the prescribed period, a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority:

Provided further that any dealer who, after purchasing the goods in respect of which he had furnished any declaration, fails to make use of the goods so purchased for the purpose specified in the declaration but disposes of such goods in any other manner, shall pay the difference of tax payable on the turnover relating to sale of such goods at the rate prescribed and three per cent:

Provided also that the dealer purchasing the goods maintains a separate stock account for each of the goods purchased by him showing such particulars as may be prescribed.

(4) Where any dealer, after availing the concessional rate of tax under sub-section (3), does not sell the goods so manufactured, but despatches them to a place outside the State either by branch transfer or by transfer to an agent, by whatever name called, for sale, or in any other manner, except as a direct result of sale or purchase in the course of inter-State trade or commerce, shall pay, in addition to the concessional rate of tax already paid under sub-section (3), tax at two per cent on the value of the goods so purchased.”;

(5) in sub-section (7), for the expression, "Notwithstanding anything contained in sub-section (1), (2), (2-A), (2-B) or (3), but subject to sub-section (8)", the expression "Notwithstanding anything contained in sub-section (2), (2-A), (2-B) or (3), but subject to sub-sections (1) and (8)" shall be substituted.

4. For section 3-A of the principal Act, the following section shall be substituted, namely:—

Substitution of section 3-A.

"3-A. *Levy of tax on the right to use any goods.*—(1) Notwithstanding anything contained in sub-sections (2-A), (2-B), (3), (4), (7) and (8) of section 3, or section 7-A but subject to the other provisions of this Act including the provisions of sub-section (1) of section 3, every dealer referred to in item (viii) of clause (g) of section 2 shall pay, for each year, a tax on his taxable turnover relating to the business of transfer of the right to use any goods for any purpose at the rates mentioned in sub-section (2) of section 3 or, as the case may be, in section 4.

(2) The taxable turnover of the dealer, of the business of transfer of the right to use any goods for any purpose, shall, on and from the 1st day of April 1986, be arrived at after deducting the following amounts from the total turnover of that dealer:—

(a) all amounts involved in respect of goods involved in the business of transfer of the right to use any goods for any purpose, in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India or in the course of inter-State trade or commerce;

(b) all amounts for which any goods specified in the First Schedule or Second Schedule are purchased from registered dealers liable to pay tax under this Act and used in the same form in the transfer of the right to use such goods for any purpose; and

(c) all amounts relating to sale of any goods involved in the business of transfer of the right to use, which are specifically exempted from tax under any of the provisions of this Act."

5. For section 3-B of the principal Act, the following section shall be substituted, namely:—

Substitution of section 3-B.

"3-B. *Levy of tax on the transfer of goods involved in works contract.*—(1) Notwithstanding anything contained in sub-sections (2-A), (2-B), (3), (4), (7) and (8) of section 3, or section 7-A, but subject to the other provisions of this Act including the provisions of sub-section (1) of section 3, every dealer referred to in item (vi) of clause (g) of section (2) shall pay, for each year, a tax on his taxable turnover of transfer of property in goods involved in the execution of works contract at the rates mentioned in sub-section (2) of section 3 or, as the case may be, in section 4.

*Explanation.*—Where any works contract involves more than one item of work, the rate of tax shall be determined separately for each such item of work.

(2) The taxable turnover of the dealer of transfer of property involved in the execution of works contract shall, on and from the 26th day of June 1986, be arrived at after deducting the following amounts from the total turnover of that dealer:—

(a) all amounts involved in respect of goods involved in the execution of works contract in the course of export of the goods out of the territory of India, or in the course of import of the goods into the territory of India or in the course of inter-State trade or commerce;

(b) all amounts for which any goods specified in the First Schedule or Second Schedule, are purchased from registered dealers liable to pay tax under this Act and used in the execution of works contract in the same form in which such goods were purchased;

(c) all amounts relating to the sale of any goods involved in the execution of works contract which are specifically exempted from tax under any of the provisions of this Act;

(d) all amounts paid to the sub-contractors as consideration for execution of works contract whether wholly or partly;

Provided that no such deduction shall be allowed unless the dealer claiming deduction, produces proof that the sub-contractor is a registered dealer liable to pay tax under this Act and that the turnover of such amounts is included in the return filed by such sub-contractor; and

(e) all amounts towards 'labour charges and other like charges' not involving any transfer of property in goods, actually incurred in connection with the execution of works contract, or such amounts calculated at the rate specified in column (3) of the Table below, if they are not ascertainable from the books of accounts maintained and produced by a dealer before the assessing authority.

THE TABLE.

Serial number.	Type of works contract.	Labour or other charges as a percentage value of the works contract.
(1)	(2)	(3)
1	Electrical contracts	15
2	All structural contracts	15
3	Sanitary contracts	25
4	Watch and/or clock repair contracts	50
5	Dyeing contracts	50
6	All other contracts	30. "

54

6. In section 4 of the principal Act,—

(1) for the expression “Notwithstanding anything contained in section 3 or 3-A”, the expression “Notwithstanding anything contained in sub-sections (2) to (8) of section 3 or section 3-A or section 3-B but subject to the provisions of sub-section (1) of section 3” shall be substituted;

(2) the expression “whatever be the quantum of turnover in that year” shall be omitted.

Amend-  
ment of  
section  
4.

7. Section 5 of the principal Act shall be omitted.

Omission  
of section 5.

8. In section 7-A of the principal Act, in sub-section (1),—

(1) for the expression “Every dealer”, the expression “Subject to the provisions of sub-section (1) of section 3, every dealer” shall be substituted;

Amend-  
ment of  
section  
7-A.

(2) for the expression “section 3, 4 or 5”, in two places where it occurs, the expression “section 3 or 4” shall be substituted;

(3) in clause (c), for the expression “despatches them”, the expression “despatches or carries them” shall be substituted;

(4) in the concluding portion, the expression “whatever be the quantum of such turnover in a year” shall be omitted;

(5) the proviso shall be omitted.

9. After section 7-B of the principal Act, the following section shall be inserted, namely :—

Insertion  
of new  
section  
7-C.

“7-C. *Payment of tax at compounded rates by civil works contractor.*—

(1) Notwithstanding anything contained in section 3-B, every dealer referred to in item (vi) of clause (g) of section 2, in so far as civil works contract is concerned, may, at his option, instead of paying tax in accordance with section 3-B, pay, on the total value of the civil works contract executed by him in a year, tax calculated at the rate of two per cent of such total contract value of the civil works executed by him in that year.

(2) Any dealer who executes civil works contract may apply to the assessing authority along with the first monthly return for the financial year, his option to pay the tax under sub-section (1) and shall pay the tax during the year in monthly instalments and for this purpose, he shall furnish such return within such period and in such manner as may be prescribed:

Provided that the option under this sub-section for the financial year commencing on the 1st day of April 1993 shall be exercised on or before the 30th day of June 1993.

(3) The option exercised under sub-section (1) shall be final for that financial year.

(4) A dealer, exercising option under sub-section (1) shall, so long as the option remains in force, not be required to maintain accounts of his business under this Act or the rules made thereunder except the records in originals of the civil works contract, extent of their execution and payments received or receivable in relation to such civil works contract, executed or under execution.

*Explanation.*—For the purpose of this section “civil works contract”, means civil works of construction of new building, bridge, road, runway, dam or canal including any lining, tiling, painting or decorating which is an inherent part of the new construction; but shall not include any repair, maintenance, improvement or upgradation of such civil work by

means of fixing and laying of all kinds of floor tiles, mosaic tiles, slabs, stones, marbles, glazed tiles, painting, polishing, partition, wall paneling, interior decoration, false ceiling, carpeting and extra fittings, or any manner of improvement on an existing structure."

Amendment of section 12.

10. In section 12 of the principal Act,—

(1) sub-section (1) shall be renumbered as clause (a) of that sub-section, and for the proviso to clause (a) as so renumbered, the following shall be substituted, namely:—

" Provided that subject to the provisions of clause (b) and the provisions of sub-section (1-A), a dealer whose total turnover is less than five lakhs of rupees per year may make a self-assessment for that year and the return filed by him shall be accepted without calling for the accounts.

(b) A dealer shall not be eligible for making a self assessment,—

(i) if he has obtained or received any of the declaration Forms prescribed under the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(ii) if he has obtained or received Forms XVII, XX or XX-B prescribed under this Act;

(iii) for such period as may be prescribed, if the assessing authority during inspection or otherwise, detects any suppression of sale or purchase turnover;

(iv) in respect of his first assessment year or the last assessment year of his business;

(v) if the assessment of the dealer has been made under the proviso to clause (a) continuously for a period of three years immediately preceding the assessment year;

(vi) if the acceptance of return will result in the refund of more than ten thousand rupees;

(vii) if the proof of payment of admitted tax as per return has not accompanied the return.

(c) Where the return submitted by a dealer under the proviso to clause (a) is found to have any error apparent in the computation of his total or taxable turnover or in respect of the rate of tax applicable to any goods, the assessing authority shall, while making an assessment under sub-section (1), correct such error:

Provided that if any such correction has the effect of increasing the tax liability of the dealer, the assessing authority shall so correct only after obtaining the concurrence of the dealer in writing.

(d) Every dealer making a self-assessment under the proviso to clause (a), shall maintain true and correct accounts notwithstanding the fact that they are entitled to be assessed under the said proviso to clause (a).";

(2) for sub-sections (3) to (5) including the proviso thereto, the following sub-section shall be substituted, namely:—

" (3) In addition to the tax assessed under sub-section (2), the assessing authority shall, in the same order of assessment passed under sub-section (2) or by a separate order, direct the dealer to pay by way of penalty, a sum—

(a) which shall be, in the case of failure to submit return, one hundred and fifty per cent of the tax assessed on final assessment;

(b) which shall be, in the case of submission of incorrect as incomplete return,—

(i) fifty per cent of the difference of the tax assessed and the tax paid as per return, if the tax paid as per the return, falls short of the tax assessed on final assessment, by not more than fifteen per cent;

(ii) seventy-five per cent of the difference of the tax assessed and the tax paid as per the return, if the tax paid as per the return, falls short of the tax assessed on final assessment by more than fifteen per cent but not more than twenty-five per cent ;

(iii) one hundred per cent of the difference of the tax assessed and the tax paid as per return, if the tax paid as per the return, falls short of the tax assessed on final assessment by more than twenty-five per cent but not more than fifty per cent;

(iv) one hundred and twenty-five per cent of the difference of the tax assessed and the tax paid as per the return, if the tax paid as per the return, falls short of the tax assessed on the final assessment by more than fifty per cent, but not more than seventy-five per cent;

(v) one hundred and fifty per cent of the difference of the tax assessed and the tax paid as per the return, if the tax paid as per the return, falls short of the tax assessed on the final assessment by more than seventy-five per cent ; and

(c) which shall be, in the case of submission of the prescribed return after ten days after the expiry of the prescribed period, two per cent of the tax payable for every month or part thereof during which the default in the submission of the return continued :

Provided that no penalty under this sub-section shall be imposed after the period of five years from the date of the order of the final assessment under this section and unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.”.

11. In section 16 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) In making an assessment under clause (a) of sub-section (1) the assessing authority may, if it is satisfied that the escape from the assessment is due to wilful non-disclosure of assessable turnover by the dealer, direct the dealer, to pay, in addition to the tax assessed under clause (a) of sub-section (1), by way of penalty a sum which shall be—

(a) fifty per cent of the tax due on the turnover that was wilfully not disclosed if the tax due on such turnover is not more than ten per cent of the tax paid as per the return;

(b) one hundred per cent of the tax due on the turnover that was wilfully not disclosed if the tax due on such turnover is more than ten per cent but not more than fifty per cent of the tax paid as per the return;

(c) one hundred and fifty per cent of the tax due on the assessable turnover that was wilfully not disclosed, if the tax due on such turnover is more than fifty per cent of the tax paid as per the return;

(d) one hundred and fifty per cent of the tax due on the assessable turnover that was wilfully not disclosed, in the case of self-assessment referred to in sub-section (1) of section 12:

Provided that no penalty under this sub-section shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.”.

Amend-  
ment of  
section  
16.



Insertion  
of new  
section  
16-AA.

12. After section 16-A of the principal Act, the following section shall be inserted, namely:—

“16-AA. Assessment of turnover not declared under section 7-C.—

(1) Where for any reason, any part of the turnover of business of a dealer who has been permitted to pay the tax under section 7-C has escaped assessment from the tax, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, determine to the best of its judgment, the turnover which has escaped assessment and re-assess the tax payable on the total turnover (including the turnover already assessed under section 7-C) in accordance with the provisions of this Act.

(2) Before making the re-assessment under sub-section (1), the assessing authority may make such enquiry as it may consider necessary and give the dealer concerned a reasonable opportunity to show cause against such re-assessment.

(3) The amount of tax already paid by the dealer concerned in pursuance of the permission to compound under section 7-C, shall be adjusted towards the amount of tax due as the result of re-assessment under sub-section (1).

(4) The provisions of sub-sections (2) to (5) of section 16 shall, as far as may be, apply to re-assessment under sub-section (1) as they apply to the re-assessment of escaped turnover under sub-section (1) of section 16.”

Amend-  
ment of  
section  
16-B.

13. In section 16-B of the principal Act, in sub-section (1), for the expression “sub-sections (5) and (5)”, the expression “sub-section (3)” shall be substituted.

Amend-  
ment of  
section  
16-C.

14. In section 16-C of the principal Act, in the opening portion, for the expression “sections 16, 16-A and 16-B”, the expression “sections 16, 16-A, 16-AA and 16-B” shall be substituted.

Amend-  
ment of  
section  
20.

15. In section 20 of the principal Act,—

(1) in sub-section (1), clause (b) shall be omitted;

(2) in sub-section (2), clause (i) shall be omitted.

Amend-  
ment of  
section  
22.

16. In section 22 of the principal Act, in sub-section (2), for the expression “a sum not exceeding one and a half times such amount”, the following shall be substituted, namely:—

“a sum which shall be,—

(i) where the excess amount has been collected in the *bonafide* belief that it had to be collected, one hundred per cent of the amount collected;

(ii) where the excess amount has been collected wilfully and knowing that it was not due to be collected, one hundred and fifty per cent of the amount collected.”

Amend-  
ment of  
section  
24.

17. In section 24 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

“(3-A) Where a dealer submits the prescribed return within ten days after the expiry of the prescribed period, he shall also pay, in addition to the amount of tax due as per his return, interest at two per cent of the tax payable for every month or part thereof.”

18. In section 28 of the principal Act, including the marginal heading, for the expression "Deputy Commissioners of Commercial Taxes", in two places where it occurs, the expression "Appellate Deputy Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes" shall be substituted.

Amendment of section 28.

19. In section 31-A of the principal Act,—

Amendment of section 31-A.

(1) including the marginal heading, for the expression "Deputy Commissioner" wherever it occurs, the expression "Appellate Deputy Commissioner" shall be substituted;

(2) in sub-section (1), for the expression "empowered by the Government in this behalf", the expression "having jurisdiction" shall be substituted.

20. In section 32 of the principal Act, in sub-section (2), in clause (b), for the expression "or the Appellate Tribunal", the expression "or the Appellate Deputy Commissioner or the Appellate Tribunal" shall be substituted.

Amendment of section 32.

21. In section 34 of the principal Act,—

Amendment of section 34.

(1) in sub-section (1), for the expression "by the Deputy Commissioner under sub-section (3) of section 31-A or sub-section (1) of section 32", the expression "by the Appellate Deputy Commissioner under sub-section (3) of section 31-A or by the Deputy Commissioner under sub-section (1) of section 32" shall be substituted;

(2) in sub-section (2), in the proviso, for the expression "or Deputy Commissioner", the expression "or Appellate Deputy Commissioner or Deputy Commissioner" shall be substituted.

22. In section 34-A of the principal Act,—

Amendment of section 34-A.

(1) in sub-section (1), for the expression "transfer an appeal pending", the expression "transfer an appeal pending before an Appellate Deputy Commissioner to another Appellate Deputy Commissioner or an appeal pending" shall be substituted;

(2) in sub-section (2), for the expression "before an Appellate Assistant Commissioner", the expression "before an Appellate Deputy Commissioner or an Appellate Assistant Commissioner, as the case may be" shall be substituted.

23. In section 36 of the principal Act,—

Amendment of section 36.

(1) in sub-section (1), for the expression "by the Deputy Commissioner under sub-section (3) of section 31-A or sub-section (1) of section 32", the expression "by the Appellate Deputy Commissioner under sub-section (3) of section 31-A or by the Deputy Commissioner under sub-section (1) of section 32" shall be substituted;

(2) in sub-section (3), in the first proviso, for the expression "or the Deputy Commissioner", the expression "or the Appellate Deputy Commissioner or the Deputy Commissioner" shall be substituted;

(3) in sub-section (3-A),—

(a) for the expression "by the Deputy Commissioner under sub-section (3) of section 31-A or sub-section (1) of section 32", the expression "by the Appellate Deputy Commissioner under sub-section (3) of section 31-A or by the Deputy Commissioner under sub-section (1) of section 32" shall be substituted;

(b) for the expression "the Appellate Assistant Commissioner or the Deputy Commissioner", the expression "the Appellate Assistant Commissioner or the Appellate Deputy Commissioner or the Deputy Commissioner" shall be substituted.

Amendment of  
section 39-B.

24. In section 39-B of the principal Act, in sub-section (2), for the expression "The Appellate Assistant Commissioner", the expression "The Appellate Assistant Commissioner or the Appellate Deputy Commissioner" shall be substituted.

Amendment of  
section 53.

25. In section 53 of the principal Act, in sub-section (2), in clause (i), for the expression "sub-sections (3) and (4)", the expression "sub-section (3)" shall be substituted.

Amendment of  
section 57.

26. In section 57 of the principal Act, in sub-section (2), in clause (vii), in sub-clause (b), for the expression "or an Appellate Assistant Commissioner", the expression "or an Appellate Assistant Commissioner or an Appellate Deputy Commissioner" shall be substituted.

Omission of  
Fourth Schedule

27. The Fourth Schedule to the principal Act shall be omitted.

(By order of the Governor)

M. MUNIRAMAN,  
*Secretary to Government, Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 7th January 1994 and is hereby published for general information :—

ACT No. 2 OF 1994.

*An Act further to Amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1993.

(2) It shall come into force at once.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959,—

(1) in PART-D, item 18 and the entries relating thereto shall be omitted ;

(2) in PART-B, after item 54 and the entries relating thereto, the following item and entries shall be added, namely :—

“ 55 Lottery tickets... At the point of first sale in the State. ”

(By order of the Governor)

M. MUNIRAMAN,

Secretary to Government,  
Law Department.

Short title  
and Com-  
mencement

Amendment of  
First  
Schedule.

Tamil Nadu  
Act 1 of  
1994.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 16th January 1994 and is hereby published for general information :—

ACT No. 3 OF 1994.

*An Act Further to Amend the Tamil Nadu General Sales Tax Act, 1959.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 1993.

Short title and commencement.

(2) It shall be deemed to have come into force on the 11th day of August 1993.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in the Second Schedule, for item 9 and the entries relating thereto, the following items and entries shall be substituted, namely:—

Amendment of Second Schedule.

"9 (i) Sugar, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power.

At the point of first sale in the State 4

(ii) Khandsari sugar .. .. . Do. 4

10. Woven fabrics of wool (produced or manufactured in India), that is to say,—

(a) hair belting .. .. . Do 4

(b) blankets and fabrics of width not exceeding 15 cms. .. .. . Do. 4

11. Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or polyamides polyesters or viscose rayon. Do. 4".

3. In the principal Act, for the Third Schedule, the following Schedule shall be substituted, namely:—

Substitution of Third Schedule.

"THE THIRD SCHEDULE.

GOODS EXEMPTED FROM TAX BY SECTION 8.

*Description of goods.*

1. (i) Unmanufactured tobacco and tobacco refuse (produced or manufactured in India) as described in column (3), against the heading "24.01" in column (1), of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957) (hereafter in this Schedule referred to as the said Act);

(ii) Cigars and cheroots of tobacco (produced or manufactured in India) as described in column (3), against the heading "24.02" in column (1), of the First Schedule to the said Act;

(iii) Cigarettes and cigarillos of tobacco (produced or manufactured in India) as described in column (3), against the heading "24.03" in column (1), of the First Schedule to the said Act;

(iv) Other manufactured tobacco (produced or manufactured in India) as described in column (3), against the heading "24.04" in column (1), of the First Schedule to the said Act, that is to say,—

(a) Smoking mixtures of tobacco for pipes and cigarettes; cut-tobacco;

- (b) Hookah tobacco;
- (c) Biris of tobacco;
- (d) Chewing tobacco including preparations commonly known as Khara Masala, Kimam, Dokta, Zarda, Sukha and Surti;
- (e) Snuff of tobacco;
- (f) Preparations containing snuff of tobacco in any proportion.
2. (i) Woven cotton fabrics (produced or manufactured in India) as described in column (3), against the headings "52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11 and 52.12" in column (1), of the First Schedule to the said Act;
- (ii) Woven pile fabrics and chenille fabrics, tufted textile fabrics (produced or manufactured in India) as described in column (3), against the heading "58.01" in column (1), of the First Schedule to the said Act;
- (iii) Terry towelling and similar woven terry fabrics (produced or manufactured in India) as described in column (3), against the heading "58.02" in column (1), of the First Schedule to the said Act;
- (iv) Tullies and other net fabrics not including woven, knitted or crocheted fabrics lace in the piece, in strips or in motifs (produced or manufactured in India) as described in column (3), against the heading "58.04" in column (1), of the First Schedule to the said Act.
3. (i) Sugar, other than Khandsari sugar (produced or manufactured in India) as described in column (3), against the heading "17.01" in column (1), of the First Schedule to the said Act;
- (ii) Palmyrah sugar (produced or manufactured in India) as described in column (3), against the heading "17.02" in column (1) of the First Schedule to the said Act.
4. Handspun yarn.
5. Handloom cloth.
6. Woven fabrics of silk or of silk waste (produced or manufactured in India) as described in column (3), against the heading "50.03" in column (1) of the First Schedule to the said Act.
7. Woven fabrics of wool (produced or manufactured in India) (excluding hair belting, blankets and fabrics of width not exceeding 15 cms) as described in column (3) against the headings "51.06" and "51.07" in column (1) of the First Schedule to the said Act.
8. (i) Woven fabrics of man-made filament yarn (produced or manufactured in India) as described in column (3), against the headings "54.08, 54.09, 54.10 and 54.11" in column (1), of the First Schedule to the said Act;
- (ii) Woven fabrics of polyester filament yarn (produced or manufactured in India) as described in column (3), against the heading "54.12" in column (1), of the First Schedule to the said Act;
- (iii) Woven fabrics of man-made staple fibre or polyester staple fibre (produced or manufactured in India) as described in column (3), against the headings "55.07, 55.08, 55.09, 55.10, 55.11 and 55.12" in column (1), of the First Schedule to the said Act.
9. Gauze (produced or manufactured in India) as described in column (3), against the heading "58.03" in column (1), of the First Schedule to the said Act.
10. Embroidery in the piece, in strips or in motifs (produced or manufactured in India) as described in column (3), against the heading "58.05" in column (1), of the First Schedule to the said Act.

11. Narrow woven fabrics of silk, wool cotton or man-made textile materials (produced or manufactured in India) as described in column (3), against the heading "58.06" in column (1), of the First Schedule to the said Act.

12. Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics (produced or manufactured in India) as described in column (3), against the heading "59.01" in column (1), of the First Schedule to the said Act.

13. Tyre cord fabrics of high tenacity yarn or polyamides, polyesters or viscose rayon (produced or manufactured in India) as described in column (3), against the heading "59.02" in column (1), of the First Schedule to the said Act.

14. Textile fabrics, impregnated, coated, covered or laminated with plastics (produced or manufactured in India) as described in column (3), against the heading "59.03" in column (1), of the First Schedule to the said Act.

15. Textile fabrics other than impregnated, coated or covered including fabrics covered partially or fully with textile floccs or with preparations containing textile floccs, (produced or manufactured in India) as described in column (3), against the heading "59.06" in column (1), of the First Schedule to the said Act.

16. Knitted or crocheted fabrics, all sorts (produced or manufactured in India), as described in column (3), against the heading "60.01" in column (1), of the First Schedule to the said Act.

(By order of the Governor)

M. MUNIRAMAN,  
Secretary to Government,  
Law Department.



**TAMIL NADU  
GOVERNMENT GAZETTE  
EXTRAORDINARY**

PUBLISHED BY AUTHORITY

No. 147 ]

MADRAS, THURSDAY, MARCH 17, 1994

Panguni 3, Srimuga, Thiruvalluvar Aandu - 2025

**Part IV—Section 2**  
**Tamil Nadu Acts and Ordinances.**

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 12th March 1994 and is hereby published for general information:—

ACT No. 17 of 1994

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1993.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. After section 44 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

Insertion of new section 44-A.

“44-A. *Issue of transit pass.*—(1) (a) When a goods vehicle carrying any goods mentioned in the Seventh Schedule coming from any place outside the State and bound for any other place outside the State, passes through the State, the owner or other person incharge of such goods vehicle shall obtain a transit pass in the prescribed form and in the prescribed manner from the officer incharge of the first check-post or barrier, after its entry into the State.

(b) The owner or other person incharge of the goods vehicle shall deliver within the prescribed period, the transit pass to the officer incharge of the last check-post or barrier, before the exit of the goods vehicle from the State.

(c) If the owner or other person incharge of the goods vehicle fails to comply with clause (b), it shall be deemed that the goods carried thereby have been sold within the State by the owner or person incharge of the goods vehicle, and such owner or



person in charge of the goods vehicle shall notwithstanding anything contained in sub-section (1) of section 3, be jointly and severally liable to pay tax in accordance with the provisions of this Act, irrespective of the quantum of turnover and also penalty which shall be one hundred and fifty per cent of such tax :

Provided that where the goods carried by such goods vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that the goods have actually moved out of the State, shall be on the owner or person in charge of the goods vehicle who originally brought the goods into the State.

*Explanation.*—In a case where a goods vehicle owned by a person is hired for transportation of goods by some other person, the hirer of the vehicle shall, for the purposes of this sub-section, be deemed to be the owner of the goods vehicle.

(2) (a) When any goods specified in the Seventh Schedule are consigned or transferred by any goods vehicle to another State from any place within the State, the consignor or transferor of the goods shall obtain a transit pass in the prescribed form and in the prescribed manner, from the assessing authority having jurisdiction over the place from where the goods are consigned or transferred to other State.

(b) The consignor or transferor of the goods shall deliver or cause to be delivered, within the prescribed period, the transit pass to the officer in charge of the last checkpost or barrier, before the exit of the goods vehicle from the State.

(c) If the consignor or transferor of the goods fails to comply with clause (b), it shall be deemed that the goods carried thereby have been sold within the State by the consignor or transferor and such consignor or transferor shall, notwithstanding anything contained in sub-section (1) of section 3, be liable to pay tax in accordance with the provisions of this Act, irrespective of the quantum of turnover and also penalty which shall be one hundred and fifty per cent of such tax.

(3) Save as otherwise provided in sub-sections (1) and (2), the provisions of this Act shall apply in relation to the tax payable under sub-sections (1) and (2) as they apply in relation to the tax payable under this Act.

*Explanation.*—For the purpose of this section, “goods vehicle” includes a motor vehicle, vessel, animal and any other form of conveyance.”

3. After the Sixth Schedule to the principal Act, the following Schedule shall be added, namely:—

Addition of  
new Schedule

#### “THE SEVENTH SCHEDULE

(See Section 44-A)

Serial number.	Description of the goods.
(1)	(2)
1	Vegetable oils including refined vegetable oils.
2	Pulses and grams falling under first and second Schedules
3	Washing machines.
4	Refrigerators, Air-Conditioners, Air-Coolers, Water Coolers.
5	Diesel engines.”

(By order of the Governor.)

M. MUNIRAMAN,  
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th June 1994 and is hereby published, for general information.

**Act No. 32 of 1994.**

*An act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows :—

Short title  
and  
commence-  
ment.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1994.

(2) It shall be deemed to have come into force on the 1st day of April 1994.

Amendment  
of First  
Schedule.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Tamil Nadu  
Act 1 of  
1959.

(1) in PART-B,—

(a) in item 3. for sub-item (ii), the following shall be substituted, namely:—

“(ii) Broken and flours of pulses and grams At the point of first sale in the State 3”

(iii) Husk and dust of pulses and grams -Do- 3”

(b) items 4 and 6 and the entries relating thereto shall be omitted;

(c) in item 7, in the entries in column (2), the expression “palm jaggery and” shall be omitted;

(d) item 9 and the entries relating thereto shall be omitted;

(e) for item 10, and the entries relating thereto, the following item and entries shall be substituted, namely:—

“10 (i) Tapioca flour At the point of first sale in the State 3”

(ii) Tapioca kappi -Do- 3”

(iii) Tapioca Thippi -Do- 3”

(f) for item 23 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“23 Stitched articles made of cloth including stitched handloom and mill made handkerchiefs but excluding articles of ready to wear apparel and hosiery goods At the point of first sale in the State 3”

(g) items 48 and 54 and the entries relating thereto shall be omitted;

(h) after item 55 and the entries relating thereto, the following items and entries shall be added, namely:—

“56 Salt for industrial use At the point of last purchase in the State 3”

57	Senna leaves, Senna pods and Cassia leaves	At the point of first sale in the State	3
58	Power tiller	-Do-	3
59	Pumpsets of 3 h.p. and 5 h.p.	At the point of first sale in the State	3
60	(i) Poultry feed	-Do-	3
	(ii) Rabbit Feed		
	(iii) Monkey feed		
	(iv) Pig feed		
61	Cotton seed husk	-Do-	3
62	Goods for indoor or outdoor games or sports including swings, medals, cups, trophies, shields and badges.	-Do-	3
63	Products of basket making and mat-weaving industries (other than those specified in the Third Schedule)	-Do-	3
64	Junnadi goods	-Do-	3
65	Palmyrah sugar candy	-Do-	3
66	Country bricks and country tiles made of baked clay and stoneware	-Do-	3
67	(i) Honey	-Do-	3
	(ii) Bees wax		
68	Korai grass	-Do-	3
69	(i) Coir, Coir fibre, Coir products and Coir dust	-Do-	3
	(ii) Deccan hemp fibre and hemp products		
70	Coconut husk	-Do-	3
71	Screw pine fibre	-Do-	3
72	Handmade embroidery products	-Do-	3
73	Indigenous products of sericulture	-Do-	3
74	Desiccated coconut	-Do-	3
75	Bura sugar and sugar candy	-Do-	3
76	Beds, pillows and quilts made of cotton or silk cotton	-Do-	3
77	Candles	-Do-	3
78	Thonnai	-Do-	3
79	Handmade matches	-Do-	3
80	Gum Benzoin (Sambrani)	-Do-	3
81	Articies made of sea-shells	-Do-	3

82	Thanjavur Art plates	At the point of first sale in the State	3
83	All musical instruments	-Do-	3
84	Quinine and its products	-Do-	3
85	(i) Hurricane lights and bedroom lights burning on oil	-Do-	3
	(ii) Kerosene lamps (other than Gas lights and petromax lights)		
	(iii) Wicks and glass chimneys of sub-items		
	(i) & (ii) above.		
86	Non-pressure kerosene stoves	-Do-	3
87	G.I. Buckets	-Do-	3
88	Broom stick	-Do-	3
89	(i) Writing pencils, other than wood covered lead pencils	-Do-	3
	(ii) Colour pencils		
	(iii) Erasers		
	(iv) Sharpeners		
90	(i) Pens, ball point pens, refills	-Do-	3
	(ii) Ebonite pens, Ebonite ball pens		
	(iii) Writing ink including ink tablets		
91	Stainless steel nibs	-Do-	3
92	(i) Black boards	-Do-	3
	(ii) Dusters		
	(iii) Geometric boxes		
	(iv) Dissection boxes		
	(v) Other instruments for drawing or dissection		
93	Rubber play balls	-Do-	3
94	Combs	-Do-	3
95	(i) Laurel oil	-Do-	3
	(ii) Lemon grass oil		
	(iii) Ginger grass oil		
96	Licensed computer software	-Do-	3
97	Human hair	-Do-	3
98	Wigs	-Do-	3
99	Sand	-Do-	3
100	Handmade paper including handmade paper board	-Do-	3"

(2) in PART-C,—

(i) in item 2 sub-item (ii) and the entries relating thereto shall be omitted;

272

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

(b) for item 7 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"7 Goods - Falling under item 14 of the Sixth Schedule, but not branded At the point of first sale in the State 5";

(c) in item 20,-

(i) in sub-item (B), for the word "scientigraphic", the word "scientific" shall be substituted;

(ii) after sub-item (B), the following sub-item shall be added, namely:-

"(C)(i) Heart pacemaker (pulse generator)

(ii) Intra-ocular lenses";

(d) in item 21, after sub-item (iii), the following sub-item shall be added, namely:-

"(iv) Diagnostic reagents";

(e) for item 45 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"45 (i) Xerox copies At the point of first sale in the State 5  
(ii) Laser copies/printouts  
(iii) Computer printouts:

Provided that if the paper used for taking such copies or printouts has suffered tax under item 44 of Part-C, the copies or printouts shall not again be subject to tax under any of the sub-items mentioned above.

(iv) All printed materials other than those specified in sub-items (i) to (iii) above and blank computer stationeries (whether plain or colour-ruled) printed with any matter or logo. At the point of first sale in the State 5";

(f) after item 53 and the entries relating thereto, the following item and entries shall be added, namely:-

"54 Spectacles (other than those specified in the Third Schedule), sunglasses, goggles and attachments, parts and accessories thereof -Do- 5";

(3) in PART-D,—

(a) items 2, 10, 19 and 23 and the entries relating thereto shall be omitted;

(b) in item 38, in the entries in column (2), for the expression "Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device including", the following expression shall be substituted, namely:—

"Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device, excluding pump sets of 3 h.p. or 5 h.p., but including";

(c) for item 62 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"62 All types of furnaces and boilers including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel At the point of first sale in the State 8"

(4) in PART-E, items 1, 3 and 7 and the entries relating thereto shall be omitted:

(5) in PART-F, item 1 and the entries relating thereto shall be omitted.

Amendment  
of Second  
Schedule.

3. In the Second Schedule to the principal Act, in item 6, for sub-item (viii) and the entries relating thereto, the following sub-item and entries shall be substituted, namely :-

"(viii) coconut including copra (cocos nucifera) At the point of last purchase in the State by a dealer for crushing oil 4"

Amendment  
of Third  
Schedule.

4. In the Third Schedule to the principal Act.-

(1) for the expression "Description of goods", the following shall be substituted, namely :-

**"Description of goods.**

**PART - A";**

(2) items 4 and 5 and the entries relating thereto shall be omitted:

(3) after item 16 and the entries relating thereto, the following shall be added, namely:-

**"PART-B**

1. Handspun yarn
2. Handloom cloth
3. Fresh vegetables and fruits including potatoes and garlic (other than branded, packed items)
4. Fresh meat, poultry, fish, seafood and eggs (other than branded, processed and packed items)
5. All cereals mentioned in item 1 of the Second Schedule, and handpounded rice, parched (beaten) rice, puffed rice, rice flour, and rice bran, but excluding wheat products
6. Fresh milk and directly reconstituted milk (without additives other than water)
7. Common salt (Sodium Chloride) including iodised or vitaminized salt for human consumption, other than salt for industrial use.
8. Products of millets (rice, flour, brokens and bran of cholam, cumbu, ragi, thinai, varagu, samai, Kudiraivali, milo and maize)
9. Water (other than distilled water or mineral water or any water sold in bottles and sachets)
10. Coconut, copra and Tender coconut other than those falling under the Second Schedule.
11. Black sugarcane for retail human consumption (not for purchase by mills)
12. Betels

13. Green tea leaves
14. Plantain leaves
15. Natural flowers and plants
16. Hay, straw and green grass
17. Bacterial culture for agricultural purpose
18. Organic manures and green manure seeds
19. Certified and truthfully labelled seeds for seeding purpose
20. Vegetable seeds and flower seeds, but excluding oil seeds
21. The following agricultural implements worked or operated exclusively by human or animal agency and their parts, spare parts and accessories:-

I. List of agricultural implements exclusively used with human power:

- (1) Crowbar
- (2) Spades
- (3) Sickles
- (4) Knives
- (5) Rotary Hoes
- (6) Shovels
- (7) Hand operated sprayers and dusters
- (8) Kozhu
- (9) Koonthalam
- (10) Pickaxe
- (11) Digging fork
- (12) Mammoty fork
- (13) Sub-soil injector

II. List of agricultural implements exclusively used with animal power:

- (1) All makes of country ploughs
  - (2) Kamalai Thoni
  - (3) Thopparai Valayam
  - (4) Iron water shifting cover
22. Bullock carts
  23. Livestock other than race horses
  24. Pottery
  25. Products of palm industry other than those listed in the First Schedule and of articles such as baskets, mats, brushes, fans, etc., manufactured out of palm leaves.
  26. Palmyrah fibres and stalks
  27. Condoms, Mala-N, Mala-D and all other kinds of contraceptives.
  28. Nirodh advertisement and publicity materials
  29. Electoral rolls
  30. Charkas

31. Blood and blood plasma by hospitals
32. Electrical hearing aids
33. Simple spectacles sold to Government for distribution at Government Free Eye camp.
34. Country drugs, namely:—
  - Pipercubebalinn
  - Kaempeearia-galang
  - Tribulus-Terrestriusliun
  - Woodfordia-Fruiticosa Kura
  - Aconitum-Hterrophyllumwall
  - Quercus Infectoria Oliv
  - Magnolia-Fuscata And
  - Somolocis Racemosa Roxb
  - Indigofera-Tinctoria Linn
  - Boerhaavia Diffusa Linn
35. Life saving drugs namely:—
  - Cyclosporin
  - Bleomycin
  - Cytosine Arabinoside
  - Asathioprine
  - Nitroglycerine
  - Pentoxifylline
36. Crutches, wheel chairs, support sticks of all materials, prosthetics, artificial limbs and parts and three wheelers with or without motor used by physically handicapped person.
37. Bangles other than those made of platinum, gold or silver
38. Kumkum (in all forms) and Khajal
39. Slate, slate pencils, chalkpiece and wood covered lead pencils.
40. Readymade Thali made of gold not exceeding eight grams in weight inclusive of all attachments to such "Thali" but without chain.
41. Electrical energy
42. Clothrags
43. UNICEF Greeting cards and calendars
44. Cycle rickshaw (without motor)
45. Declared goods taxable at the point of last purchase if such goods are sold in the course of inter-State trade and tax paid under Central Sales Tax Act, 1956 (Central Act 74 of 1956)
46. Renewable energy equipments and devices:—
  - (i) Flat plate solar collectors
  - (ii) Concentrating and pipe type solar collectors
  - (iii) Solar cookers
  - (iv) Solar water heaters and systems
  - (v) Air/Gas/Fluid heating systems



- (vi) Solar crop driers and systems
- (vii) Solar stills and desalination systems
- (viii) Solar pumps based on solar thermal and solar photovoltaic conversion
- (ix) Solar power generating systems
- (x) Solar photovoltaic modules and panels for water pumping and other applications
- (xi) Windmills and any specially designed devices which run on windmills
- (xii) Any special devices including electric generators and pumps running on wind energy
- (xiii) Bio-gas plants and bio-gas engines
- (xiv) Municipal waste conversion devices producing energy
- (xv) Equipment for utilising ocean waves and thermal energy
- (xvi) Solar energy equipments
- (xvii) Solar refrigerators, solar cold storage and solar air-conditioning systems
- (xviii) Electrically operated vehicles including battery powered or fuel cell vehicles.

## 47. Synthetic gems

48. Food and drinks falling under item 9 of Part-C of the First Schedule by any hotel, restaurant, sweet stall or any other eating house, whose total turnover does not exceed Rs.3 lakhs per annum

49. Dry leaves (Manthara leaves)

50. Horse-shoe and horse-shoe nails

51. Coconut thatches

52. Fire wood

53. Reading books including Text Books

54. Students " Note Books and Copy Books "

5. In the Sixth Schedule to the principal Act, after item 4 and the entries relating thereto, the following items and entries shall be added, namely:—

"5 All vegetable oils (including refined vegetable oils)	At the first point of sale and the second point of sale in the State	3
6. Cardamom	-Do-	3
7. Pre-recorded cassettes (both audio & video) and compact discs	-Do-	3
8. Instant coffee in granule or powder form	-Do-	5
9 (i) Scented nut, roasted or scented seval	-Do-	8
(ii) Pan masala by whatever name called containing betel nuts, that is to say, nut of arecacatachu broken and perfumed, and lime or menthol or sandal oils or cardamom or tobacco or any one or more of these ingredients.		

Amendment  
of Sixth  
Schedule.

- 10 Suit cases, brief cases, attache cases, despatch cases, vanity bags, vanity cases and vanity boxes (other than those specified elsewhere in the Schedules) At the first point of sale and the second point of sale in the State. 8
- Explanation.**— Vanity bag, vanity case and vanity box mean a bag, case or box holding a mirror and cosmetics or toiletries.
- 11 Timber including sized timber but excluding fire wood -Do- 8
- Explanation.**— For the purpose of this item in the case of timber purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.
- 12 (i) Steel almirahs (other than those specified elsewhere in the Schedules) parts thereof. -Do- 8
- (ii) Office equipments of every description, including filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments whether sold in assembled or unassembled form and ready to assemble, parts thereof (other than those specified elsewhere in the Schedules and stationery articles).
- Explanation.**— Slotted angles, gussets, plates, panels and strips which, when assembled form office equipment, shall be deemed to be office equipments for the purpose of this item
- 13 Furniture of all kinds including household furniture (other than those specified elsewhere in the Schedules) made from all kinds of metals, fibre glass, wood, reinforced plastics or made primarily from any kind of plastic, upholstered furniture or furniture in the manufacture of which laminated sheets are used, whether sold in assembled or unassembled form and ready to assemble, parts thereof -Do- 12

**Explanation.**— Slotted angles, gussets, plates, panels and strips which when assembled form furniture shall be deemed to be furniture for the purpose of this item.

- |    |   |   |    |
|----|---|---|----|
| 14 | <ul style="list-style-type: none"> <li>(i) Biscuits.</li> <li>(ii) Toffees.</li> <li>(iii) Chocolates.</li> <li>(iv) Confectionery.</li> <li>(v) Butter.</li> <li>(vi) Ghee.</li> <li>(vii) Cheese, and</li> <li>(viii) Milk foods including milk powder but excluding baby food, recombined milk (except direct reconstitution without additives other than water) and including flavoured milk and condensed milk and foods including preparations of Vegetables, fruits, milk, cereals, flour (other than bread), starch, birds-eggs, meat offals, animal blood, fish crustaceans and molluses</li> </ul> <p style="margin-left: 2em;">Sub-items (i) to (viii) sold under brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not</p> | At the first point of sale and the second point of sale in the State. | 12 |
| 15 | <p>Machine made soaps, that is to say—</p> <ul style="list-style-type: none"> <li>(i) Toilet soaps of all kinds including medicated soaps, liquid soaps and moisturised soaps, but excluding hand-made soaps and shampoos.</li> <li>(ii) Washing soaps of all kinds including floor washing soaps, soap flakes, soap powders, soap liquids and detergents in all forms, excluding hand-made items of these goods</li> </ul>   | -Do-  | 12 |
| 16 | <p>Tooth pastes, tooth powders and mouth washes and other dentifrices whether or not medicated or as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) as manufactured under a licence issued under that Act, tooth brushes, tongue cleaners.</p>   | -Do-  | 12 |

- |    |  |   |    |
|----|--|---|----|
| 17 | (i) Scents and perfumes in any form excluding doop and agarbathis but including aragaja, javvadu and punugu;   | At the first point of sale and the second point of sale in the State. | 16 |
|    | (ii) Hair oils, hair creams, hair dyes, hair darkeners, hair tonics, brilliantines, pomades and vaselines;   |   |    |
|    | (iii) Lipsticks, lipsalve, nail polishers, nail varnishes, nail brushes, beauty boxes, face powders, toilet powders, baby powders, talcum powders, powder compacts, powder pads and puffs, toilet sets made of all materials (with or without contents), toilet sponges, scent spray, depilatories, blemish removers, eye liners all sorts, eye shadow, eye brow pencils, eyelash brushes, eaudecologne, solid colognes, lavender water, snows, face creams, all purpose creams, cold creams, cleaning creams, make-up creams, beauty creams, beauty milk, cleaning milk, hair foods, skin tonics, complexion rouge, nail cutters, sanitary towels and napkins, astringent lotions, pre-shave and after-shave lotions and creams, moisturisers of all sorts and personal (body) deodarants |   |    |

**Explanation.**— Any of the items listed above even if medicated or as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) or manufactured on the licence issued under the said Act will fall under this item.

(By order of the Governor)

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th June 1994 and is hereby published for general information:—

**Act No. 33 of 1994.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows :-

- |                                 |  |                               |
|---------------------------------|--|-------------------------------|
| Tamil Nadu<br>Act 1 of<br>1959. | <p>1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1994.</p> <p>(2) It shall be deemed to have come into force on the 1st day of April 1994.</p>  | Short title and commencement. |
| Tamil Nadu<br>Act 1 of<br>1959. | <p>2. In Section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal act), in sub-section (3), in clause (a), in the first proviso, for the expression "Items 23,24 and 25 in Part-E", the expression "items 23,24 and 25 in Part-E, items 19 and 20 in Part-F" shall be substituted.</p>  | Amendment of section 3.       |
| Tamil Nadu<br>Act 1 of<br>1959. | <p>3. In section 3-B of the principal Act, in sub-section (2), after clause (e) and the Table thereunder, the following clause shall be added, namely :-</p> <p>"(f) all amounts (including the tax collected from the customer) refunded to the customer or adjusted towards any amount payable by the customer, in respect of unexecuted portion of works contract based on the corrections on account of measurements or check measurements, subject to the conditions that—</p> <p>(i) the turnover was included in the return and tax paid; and</p> <p>(ii) the amount (including the tax collected from the customer) is so refunded or adjusted, within a period of six months from the due date for filling of the return in which the said amount was included and tax paid."</p> | Amendment of section 3-B.     |
| Tamil Nadu<br>Act 1 of<br>1959. | <p>4. In section 7-C of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely :-</p> <p>"Provided that the option under this sub-section for the financial years commencing on the 1st day of April 1993 and the 1st day of April 1994, shall be exercised on or before the 30th day of June 1994."</p>   | Amendment of section 7-C.     |

(By order of the Governor).

**M. MUNIRAMAN,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th November 1994 and is hereby published for general information :—

ACT No. 55 OF 1994.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1994.

*Short title  
and  
commence-  
ment.*

(2) This Act, except section 5, shall be deemed to have come into force on the 1st day of April 1994.

*Tamil Nadu  
Act 1 of  
1959.*

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in the First Schedule,—

*Amendment  
of First  
Schedule.*

(1) in PART—B,—

(a) in item 7, in the entries in column (2), for the expression “(other than palm candy)”, the expression “(other than palm jaggery and palm candy)” shall be substituted ;

(b) for item 23 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“23	Stitched articles made of cloth (other than articles of ready to wear apparel, hosiery goods and stitched handloom and mill-made handkerchief).	At the point of first sale in the State.	3”;
-----	---	--	-----

(c) items 60 and 68 and the entries relating thereto shall be omitted;

(d) for item 69 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“69	(i) Coir products other than those mentioned in item 59 of the Third Schedule.	At the point of first sale in the State.	3
	(ii) Deccan hemp products other than deccan hemp fibre.	At the point of first sale in the State.	3”;

(e) items 73, 74, 88, 89, 90, 91 and 92 and the entries relating thereto shall be omitted ;

(2) in PART—C,—

(a) in item 2, after sub-item (i) and the entries relating thereto, the following sub-item and entries shall be inserted, namely :—

“(ii) Instant coffee in granule or powder form.”;

(b) for item 7 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“ 7	Goods falling under item 1 of Part-E but not branded.	At the point of first sale in the State.	5”;
-----	---	--	-----

(3) in PART-D, after item 1 and the entries relating thereto, the following items and entries shall be inserted, namely:—

"2 (i) Scented nut, roasted or scented seeval At the point of first sale 8";  
in the State.

(ii) Pan Masala by whatever name called containing betalnuts, that is to say, nut of areca catachu broken and perfumed, and lime or menthol or sandal oils or cardamom or tobacco or any one or more of these ingredients.

(4) in PART-E,—

(a) before item 2 and the entries relating thereto, the following item and entries shall be inserted, namely:—

" 1 (i) Biscuits, At the point of first sale 12";  
in the State.

(ii) Toffees,

(iii) Chocolates,

(iv) Confectionary,

(v) Butter.

(vi) Ghee,

(vii) Cheese,

(viii) Milk foods including milk powder but excluding baby food, recombined milk (except direct reconstitution without additive other than water) and including flavoured milk and condensed milk,

(ix) Foods including preparations of vegetables, fruits, milk, cereals, flour (other than bread), starch, birds-eggs, meat offals, animal blood, fish crustaceans and molluses,

Sub-items (i) to (ix) sold under brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.

(b) after item 2 and the entries relating thereto, the following items and entries shall be inserted, namely:—

" 3 Machine-made soaps, that is to say—

(i) Toilet soaps of all kinds including medicated soaps, liquid soaps and moisturised soaps but excluding hand-made soaps and shampoos. At the point of first sale 12";  
in the State.

(ii) Washing soaps of all kinds including floor washing soaps, soap flakes, soap powders, soap liquids and detergents in all forms, excluding hand-made items of these goods.

(c) after item 6 and the entries relating thereto, the following item and entries shall be inserted, namely :—

- “ 7      Tooth pastes, tooth powders and mouth washes      At the point of first sale      12”;  
           and other dentifrices whether or not medicated      in the State.  
           or as defined in section 3 of the Drugs and  
           Cosmetics Act, 1940 (Central Act XXIII of  
           1940) as manufactured under a licence issued  
           under that Act, tooth brushes, tongue  
           cleaners.

(5) in PART-F, before item 2 and the entries relating thereto, the following item and entries shall be inserted, namely :—

- “ 1      (i) Scents and perfumes in any form ex-      At the point of first      16”;  
           cluding doop and agarbathis but includ-      sale in the State.  
           ing aragaja, javva' u and punugu.

(ii) Hair oils, hair creams, hair dyes, hair darkners, hair tonics, brilliantines, pomades and vaselines and all hair applicants other than shampoos mentioned in item 4 of the Sixth Schedule.

(iii) Lipsticks, lipsalve, nail polishes, nail varnishes, nail brushes, beauty boxes, face powders, toilet powders, baby powders, talcum powders, powder compacts, powder pads and puffs, toilet sets made of all materials (with or without contents) toilet sponges, scent spray, depilatories, blemish removers, eye liners all sorts, eye shadow, eyebrow pencils, eyelash brushes, eaudecologne, solid colognes, lavender water, snows, face creams, all purpose creams, cold creams, cleaning creams, make-up creams, beauty creams, beauty milk, cleaning milk, hair foods, skin tonics, complexion rouge, nail cutters, sanitary towels and napkins, astringent lotions, pre-shave and after-shave lotions and creams, moisturisers of all sorts and personal (body) deoderants.

*Explanation.*—Any of the items listed above even if medicated or as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) or manufactured on the licence issued under the said Act will fall under this item.



*Amendment  
of Third  
Schedule.*

3. In the Third Schedule to the principal Act, in PART-B, after item 54 and the entries relating thereto, the following items and entries shall be added, namely:—

- “55. Palm jaggery.
56. Stitched handloom and mill made handkerchiefs.
57. (i) Poultry feed ;  
(ii) Rabbit feed ;  
(iii) Monkey feed ;  
(iv) Pig feed.
58. Korai grass and korai mats.
59. Coir, coir dust, coir fibre and coir husk (excluding coir products).
60. Decan hemp fibre (excluding decan hemp products).
61. Indigenous products of sericulture.
62. Desiccated coconut.
63. Broom stick.
64. (i) Writing pencils ;  
(ii) Colour pencils ;  
(iii) Erasers ;  
(iv) Sharpeners.
65. (i) Pens, ball point pens, refills ;  
(ii) Ebonite pens, Ebonite Ball pens ;  
(iii) Writing ink including ink tablets.
66. Stainless steel nibs.
67. (i) Black Boards ;  
(ii) Dusters ;  
(iii) Geometric boxes ;  
(iv) Dissection boxes ;  
(v) Other instruments for drawing or dissection.
68. Charcoal.
69. Packed pickles weighing below fifty grams.
70. All varieties of appalams and vadams.”

4. In the Sixth Schedule to the principal Act, items 8, 9, 14, 15, 16 and 17 and the entries relating thereto shall be omitted.

*Amendment  
of Sixth  
Schedule.*

5. Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority, all taxes levied or collected or purporting to have been levied or collected at the first point of sale in the State in respect of goods mentioned in items 8, 9, 14, 15, 16 and 17 of the Sixth Schedule to the principal Act, for the period commencing on the 1st day of April 1994 and ending with the 27th day of September 1994, shall, for all purposes be deemed to be, and to have always been validly levied or collected under the First Schedule to the principal Act in respect of those goods, as if clauses (2) (a), (3), (4) and (5) of section 2 of this Act had been in force at all material times when such tax was levied or collected and accordingly—

*Validation.*

(a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be and to have always been validly done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any Court, Tribunal or other authority for the refund of any tax so paid ;

(c) no Court, Tribunal or other authority shall enforce any decree or order directing the refund of any tax so paid.

(By order of the Governor)

M. MUNIRAMAN,  
*Secretary to Government, Law Department.*

(C)



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 330]

MADRAS, MONDAY, JUNE 26, 1995

AANI 12, BHAVA, THIRUVALLUVAR AANDU—2026

## Part IV — Section 2

### Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th June 1995 and is hereby published for general information :—

ACT No. 10 OF 1995.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1995.

Short title and commencement

(2) It shall be deemed to have come into force on the 1st day of April 1995.

Tamil Nadu Act, 1959.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (3), in the first proviso, in clause (a), the expression "items 23, 24 and 25 in PART-E" shall be omitted.

Amendment of section 3.

3. After section 7-C of the principal Act, the following section shall be inserted, namely :—

Insertion of new section 7-D.

**" 7-D. Payment of compounded amount by dealers in lottery tickets.—**

(1) Notwithstanding anything contained in sub-section (2) of section 3, every dealer in lottery tickets in the State may, at his option, instead of paying tax in accordance with the provisions of that sub-section, compound the tax liability in respect of sale of lottery tickets and pay the compounded amount at the following rate, namely :—

Type of draw.	Rate per draw.
(1) Weekly draw ..	Six thousand rupees.
(2) Monthly instant draw ..	Fifteen thousand rupees.
(3) Monthly bumper draw ..	Fifteen thousand rupees.
(4) Festival bumper draw ..	Twenty thousand rupees.

(2) Any dealer in lottery tickets may apply to the assessing authority along with first monthly return in such form as may be prescribed, for the financial year, his option to compound the tax liability, under sub-section (1) and shall pay the compounded amount, thirty days prior to the draw, and for that purpose shall furnish such monthly return in such form, within such period and in such manner as may be prescribed:

Provided that the option under this sub-section for the financial year commencing on the 1st day of April 1995 shall be exercised on or before the 30th day of June 1995."

Amendment of section 12.

4. In section 12 of the principal Act, in sub-section (3), in clause (b), for sub-clause (i), the following sub-clauses shall be substituted, namely:—

" (i) twenty-five per cent of the difference of the tax assessed and the tax paid as per return, if the tax paid as per the return falls short of the tax assessed on final assessment by not more than five per cent:

(i-a) fifty per cent of the difference of the tax assessed and the tax paid as per return, if the tax paid as per the return falls short of the tax assessed on final assessment by more than five per cent but not more than fifteen per cent ;"

Insertion of new section 16 AAA.

After section 16-AA of the principal Act, the following section shall be inserted, namely:—

" 16-AAA. *Assessment of draw not declared under section 7-D.*—(1) Where for any reason, any draw has escaped assessment from the payment of compounded amount under section 7-D, the assessing authority may, at any time within a period of five years from the expiry of the year in which the draw is held, determine to the best of its judgement, the amount in respect of the draw which has escaped assessment and re-assess the amount payable in respect of such draw (including the draw already assessed under section 7-D) in accordance with the provisions of section 7-D.

(2) Before making the re-assessment under sub-section (1), the assessing authority may make such enquiry as it may consider necessary and give the dealer concerned a reasonable opportunity to show cause against such re-assessment.

(3) The compounded amount already paid by the dealer concerned in pursuance of the option under section 7-D shall be adjusted towards compounded amount due as the result of re-assessment under sub-section (1).

(4) In making an assessment under sub-section (1), the assessing authority may, if it is satisfied that the escape from the assessment is due to wilful non-disclosure of assessable amount in respect of a draw by the dealer, direct the dealer to pay, in addition to the amount assessed under sub-section (1), by way of penalty, a sum which shall be—

(a) fifty per cent of the amount due on the draw that was wilfully not disclosed if the amount due on such draw is not more than ten per cent of the amount paid as per the return ;

(b) one hundred per cent of the amount due on the draw that was wilfully not disclosed, if the amount due on such draw is more than ten per cent but not more than fifty per cent of the amount paid as per the return ;

(c) one hundred and fifty per cent of the amount due on the assessable draw that was wilfully not disclosed, if the amount due on such draw is more than fifty per cent of the amount paid as per the return ;

Provided that no penalty under this sub-section shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

(5) The provisions of sub-sections (3) to (5) of section 16 shall, as far as may be, apply to re-assessment under sub-section (1) as they apply to the re-assessment of escaped turn-over under sub-section (1) of section 16.

6. In the First Schedule to the principal Act,—

Amendment of  
First Schedule.

(1) in PART—B,—

(a) after item 51 and the entries relating thereto, the following items and entries shall be inserted, namely:—

“ 51-A. Small transformers used in electronic equipments, including—

- (i) Transformers (Power and Control), (step down from 230 V to less than 100 V, of power rating not exceeding 250 VA)
- (ii) Buck/boost transformers (230 V/less than 100 v)
- (iii) Inverter transformers
- (iv) Isolation transformers
- (v) Rectifier transformers
- (vi) Ferro Resonant transformers
- (vii) Line driver transformers (less than 50 VA)
- (viii) Fly back transformers/Line output transformers/Extra High Tension transformers
- (ix) Main filter transformers
- (x) Line driver transformers
- (xi) Toroidal core transformers and R-core transformers
- (xii) Switch mode power supply transformers.

At the point 3  
of first sale  
in the State.

(Sub-items (viii) to (xii) above are ferrite transformers).

*Explanation*—All the above transformers shall be deemed to fall under this item, only if each of them has not even one of the windings rated above 500 VAC.

51-B. Capacitors other than those specified under item 38-A of Part-D.

Do. 3<sup>rd</sup>

(b) items 77, 85, 86 and 93 and the entries relating thereto shall be omitted;

(2) in PART—C,—

(a) in item 9, for the entries in column (2), the following entries shall be substituted, namely:—

“Food and drinks (other than those falling elsewhere under the Schedules), sold by—

- (i) star hotels recognised as such by the Tourism department of the State Government or the Government of India;
- (ii) restaurants attached to such star hotels; and
- (iii) all sweet stalls”;

(b) in item 39, for the entries in column (2), the following entries shall be substituted, namely:—

“Card board boxes, corrugated boxes and cartons”

(3) in PART-D, after item 38 and the entries relating thereto, the following item and entries shall be inserted, namely :—

at the point  
of first sale 8  
in the State.

“38-A. All power factor and shunt capacitors (1 KVAR to 100 KVAR—415 V or 660 V)”

(4) in PART-E, in item 21, for the entries in column (2), the following entries shall be substituted, namely :—

“(a) Generators, Generating sets, Transformers and Non-Electronic voltage stabilisers ;

(b) All electrical transformers (other than the small transformers mentioned under item 51-A of PART-B) including—

(i) Transmission power transformers (33 KV to 232 KV)

(ii) Distribution transformers (33 KV to 3.3 KV)

(iii) Traction power transformers (110 KV)

(iv) Booster transformers (25 KV or thereabouts)

(v) Furnace transformers

(vi) Resin potted transformers (11 KV or thereabouts)

(vii) Welding transformers

(viii) Step up transformers 230 V/up, 5 to 50 KV and 415/5 to 50 KV

(ix) Auto transformers (variac)

(x) Instrument transformers like current transformers and potential transformers;

(c) Parts and accessories of sub-items (a) and (b) above”.

Amendment of  
Third Schedule.

7. In the Third Schedule to the principal Act, in PART-B,—

(1) for item 9 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“9. Water including plain water sold in bulk in large barrels or drums or tanks pulled by animals or tractors or lorries (other than water sold in bottles, sachets, jugs or jerry cans and distilled water or mineral water sold in any form of container)” ;

(2) in item 21,—

(a) under the heading “I. List of agricultural implements exclusively used with human power”, after sub-item (13), the following sub-items shall be added, namely :—

“(14) Levellers

(15) Hoes” ;

(b) under the heading “II. List of agricultural implements exclusively used with animal power”, after sub-item (4), the following sub-item shall be added, namely :—

“(5) Levellers” ;

(3) for item 48 and the entries relating thereto, the following items and entries shall be substituted, namely :—

“48. Food and drinks falling under item 9 of PART-C of the First Schedule, sold by—

(i) any hotel other than a star hotel recognised as such by the Tourism Department of the State Government or the Government of India ;

(ii) any restaurant other than those attached to such star hotels ;

(iii) any other eating house ;

48-A. Food and drinks falling under item 9 of PART-C of the First Schedule, sold by—

(i) any Star Hotel recognised as such by the Tourism Department of the State Government or the Government of India ;

(ii) any restaurant attached to such Star Hotel ;

(iii) any Sweet Stall,  
whose total turnover does not exceed three lakhs of rupees per annum”;

(4) after item 70 and the entries relating thereto, the following items and entries shall be added, namely :—

“71. Candles

72. (i) Hurricane lights and bedroom lights burning on oil

(ii) Kerosene lamps (other than gas lights and petromax lights)

(iii) Wicks and Chimneys of sub-items (i) and (ii) above

73. Non-pressure kerosene stoves

74. Rubber play balls.”.

(By order of the Governor)

M. MUNIRAMAN,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 6th July 1995 and is hereby published for general information :—

ACT No. 18 OF 1995.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows :—

1. This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1995. Short title.

2. In section 22 of the Tamil Nadu General Sales Tax Act, 1959, in sub-section (1), for the *Explanation*, the following *Explanation* shall be substituted, namely :— Amendment of section 22.

“*Explanation.*—For the purposes of this sub-section, any State Government or the Central Government, or any dealer exempt under sub-section (2-AA) of section 20, shall be deemed to be a registered dealer.”

(By order of the Governor:)

M. MUNIRAMAN,  
Secretary to Government,  
Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 6th July 1995 and is hereby published for general information :—

ACT No. 19 OF 1995.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1995. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu  
Act I of 1959.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959, in PART-B, in item 21, for the entry in column (2), the following entry shall be substituted, namely:— Amendment of First Schedule.

“All kinds of sewing thread whether natural or artificial (other than those falling under sub-item (a) of item 3 of the Second Schedule) but excluding surgical sewing threads.”.

(By order of the Governor.)

M. MUNIRAMAN,  
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 6th July 1995 and is hereby published for general information :—

ACT No. 20 OF 1995.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1995.

Short title and commencement.

(2) (a) Sub-clauses (a), (b) and (c) of clause (1) and clause (2), of section 2 and section 3 shall be deemed to have come into force on the 1st day of April 1994.

(b) Sub-clause (d) of clause (1) of section 2 shall be deemed to have come into force on the 9th day of January 1995.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in the First Schedule,—

Amendment of First Schedule.

(1) in PART—B,—

(a) after item 3 and the entries relating thereto, the following item and entries shall be inserted, namely :—

“4	All vegetable oils (including refined vegetable oils).	At the point of first sale in the State.	3”;
----	--	--	-----

(b) after item 5 and the entries relating thereto, the following item and entries shall be inserted, namely :—

“6	Cardamom	At the point of first sale in the State.	3”;
----	----------	--	-----

(c) after item 47 and the entries relating thereto, the following item and entries shall be inserted, namely :—

“48	Pre-recorded cassettes (both audio and video) and compact discs.	At the point of first sale in the State.	3”;
-----	--	--	-----

(d) in item 6, for the entries in column (3), the following entries shall be substituted, namely :—

“At the point of last purchase in the State”;

(2) in PART-D, before item 20 and the entries relating thereto, the following item and entries shall be inserted, namely :—

“19	Suit cases, brief cases, attache cases, despatch cases, vanity bags, vanity cases and vanity boxes (other than those specified elsewhere in the Schedules).	At the point of first sale in the State.	8”;
-----	---	--	-----

**Explanation.**—Vanity bag, vanity case and vanity box mean a bag, a case or a box holding a mirror and cosmetics or toiletries.

amendment of 3. In the Sixth Schedule to the principal Act, items 5,6,7 and 10 and the  
Sixth Schedule . entries relating thereto shall be omitted.

validation.

4. Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority, all taxes levied or collected or purporting to have been levied or collected at the first point of sale in the State in respect of goods mentioned in items 5, 6, 7 and 10 of the Sixth Schedule to the principal Act, for the period commencing on the 1st day of April 1994 and ending with the 8th day of January 1995, shall, for all purposes be deemed to be, and to have always been validly levied or collected under the First Schedule to the principal Act, in respect of those goods, as if sub-clauses (a), (b) and (c) of clauses (1) and clause (2), of section 2 of this Act had been in force at all material times when such tax was levied or collected and accordingly—

(a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such tax, shall for all purposes, be deemed to be and to have always been validly done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any Court, tribunal or other authority for the refund of any tax so paid ;

(c) no Court, tribunal or other authority shall enforce any decree or order directing the refund of any tax so paid.

(By order of the Governor.)

M. MUNIRAMAN,  
Secretary to Government, Law Department.

Tamil  
Act  
193

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1995 and is hereby published for general information:—

## ACT No. 36 OF 1995..

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 1995. Short title and commencement.
- (2) (a) Section 4 shall be deemed to have come into force on the 22nd day of June 1988.
- (b) Sections 2 and 3 shall come into force on such date as the State Government may, by notification, appoint.
2. In section 21 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (3-B), for the words "one rupee", the words "ten rupees" shall be substituted. Amendment of section 21.
3. In section 31 of the principal Act, in sub-section (2), for the words "fifty rupees", the words "one hundred rupees" shall be substituted. Amendment of section 31.
4. In section 31-A of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—
- "(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by such fee not exceeding one hundred rupees as may be prescribed."
5. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, any fee levied or collected or purporting to have been levied or collected for preferring an appeal under section 31-A of the principal Act, after the 22nd day of June 1988 and before the date of the publication of this Act in the *Tamil Nadu Government Gazette* shall, for all purposes be deemed to be, and to have always been, validly levied or collected in accordance with law as if section 4 of this Act had been in force at all material times when such fee was levied or collected and accordingly— Validation.
- (a) all rules made or all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such fee shall, for all purposes, be deemed to be and to have always been made, done or taken in accordance with law;
- (b) no suit or other proceeding shall be maintained or continued in any court for the refund of any fee so paid;
- (c) no court shall enforce any decree or order directing the refund of any fee so paid.

(By order of the Governor.)

M. MUNIRAMAN  
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1995 and is hereby published for general information:—

ACT No. 37 OF 1995.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1995. **Short title and commencement.**

(2) It shall be deemed to have come into force on the 1st day of April 1995.

Tamil Nadu  
Act of 1959.

2. In section 7-D of the Tamil Nadu General Sales Tax Act, 1959, to sub-section (1), the following proviso shall be inserted, namely :— **Amendment of section 7-D.**

“Provided that where a dealer has paid the compounded amount under this sub-section in respect of sale of a particular name and type of lottery tickets of a particular State and for a particular draw, the tax in respect of the sale of such lottery tickets, by any other dealer or any person in this State liable to pay tax under sub-section (2) of section 3, shall be deemed to have been paid under this Act.”

(By order of the Governor)

**M. MUNI RAMAN,**  
*Secretary to Government, Law Department.*

# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th March 1996 and is hereby published for general information :—

ACT No. 10 OF 1996.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1996. Short title  
and  
commencement

(2) (a) Clause (1) of section 2 shall be deemed to have come into force on the 12th day of March 1993.

(b) Clause (2) of section 2 shall come into force at once.

Tamil Nadu Act  
1 of 1959.

2. In the Tamil Nadu General Sales Tax Act, 1959,—

Amendment  
Schedule

(1) in the First Schedule, in Part-B, in item 3, in sub-item (i), the expression "fox grams" shall be omitted;

(2) in the Sixth Schedule, in item 13, the Explanation shall be omitted.

(By order of the Governor.)

M. MUNIRAMAN,  
Secretary to Government, Law Department.



**TAMIL NADU  
GOVERNMENT GAZETTE  
EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 480]

MADRAS, TUESDAY, SEPTEMBER 17, 1996

Pucattasi 2, Thadhu, Thiruvalluvar Aandu—2027

**Part IV — Section 2**  
**Tamil Nadu Acts and Ordinances.**

CONTENTS

Acts:	Pages.
No. 37 of 1996—Tamil Nadu General Sales Tax Act—Amendment .. ..	169—189
No. 38 of 1996—Tamil Nadu General Sales Tax Act—Amendment .. ..	191—194

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 16th September 1996 and is hereby published for general information:—

ACT No. 37 OF 1996.

**AN ACT FURTHER TO AMEND THE TAMIL NADU GENERAL SALES TAX ACT, 1959.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1996. Short title and commencement

(2) It shall be deemed to have come into force on the 17th day of July 1996.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), for the First Schedule, the following Schedule shall be substituted, Substitution of First Schedule  
namely:—

Tamil Nadu  
Act 1 of 1959.

## "THE FIRST SCHEDULE.

GOODS IN RESPECT OF WHICH SINGLE POINT TAX IS LEVIABLE UNDER SUB-SECTION  
(2) OF SECTION 3.

Serial number.	Description of the goods.	Point of levy in the State.
(1)	(2)	(3)
<b>PART - A.</b>		
Goods which are taxable at the rate of 2 per cent.		
1	Bullion, that is to say, gold and silver in mass and uncoined, pure or alloy, and specie including palaramarel silver and kora gold	First sale
2	Poultry feed supplements and concentrates	Do.
3	Wornout or beaten jewellery	Last purchase
<b>PART - B.</b>		
Goods which are taxable at the rate of 4 per cent.		
1	Aluminium scraps	First sale
2	Ajwain (Omam), anise-seeds (sombu), cassia (lavanga pattai or cinnamon), cloves, dried ginger (sukku), fennel (sathakuppai), fenugreek (methi), mace (jathipathri), nutmegs (jathika), poppy seeds (kasakasa), saffron	Do.
3	(i) Baby milk food (ii) Baby feeding bottles and nipples made of any material	Do.
4	Basic chromium sulphate	Do.
5	Beds, pillows and quilts made of cotton or silk cotton	Do.
6	Beedi leaves	Do.
7	Biscuits, toffees, confectionery and chocolates which are not branded	Do.
8	Bread whether or not branded	Do.
9	Bricks, including— (i) Refractory bricks, brick-bars, brick ballast (ii) Hollow block bricks (iii) Table moulded bricks and (iv) Country bricks and country tiles made of baked clay and stoneware.	Do.
10	Butter and ghee which are not branded	Do.
11	Cardamom	Do.
12	Cattle feed compounds including feed supplements and concentrates	First sale
13	Chemical fertilisers, that is to say— (i) Ammonium chloride (ii) Ammonium molybdate (iii) Ammonium phosphate sulphate of any description,	Do.



(iv) Ammonium sulphate (v) Ammonium sulphate nitrate (vi) Bone meal (vii) Borex (Sodium fetroborate) (viii) Calcium ammonium nitrate (ix) Chelated iron as Fe-EDTA (x) Chelated zinc as Zn-EDTA (xi) Copper sulphate (xii) Di-ammonium phosphate (xiii) Di-Calcium phosphate (xiv) Ferrous sulphate (xv) Fused calcium magnesium phosphate (xvi) Kotka phosphate (xvii) Manganese sulphate (xviii) Micronutrient (xix) Mineral gypsum (xx) Mono ammonium phosphate (xxi) Nitro phosphate of any description (xxii) N.P.K. complex of various grades (xxiii) Potassium chloride (Muriate of potash) (xxiv) Rock Phosphate (xxv) Solubor (xxvi) Sulphate of Potash (xxvii) Super phosphate single (xxviii) Super phosphate triple (xxix) Urea (other than technical grade urea) (xxx) Urea ammonium phosphate (xxxi) Zinc sulphate and (xxxii) Any mixture two or more of the articles mentioned in items (i) to (xxxi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax).

	Cinematographic raw film	--	--	--	--	First sale
	Clay	..	..	..	..	Last purchase.
3)	(i) Coir products other than those mentioned in item 59 of the Third Schedule	..	..			First sale.
	(ii) Deccan hemp products other than deccan hemp fibre.					
	Combs		..	..	..	Do.
	Computers of analog and digital varieties, peripherals and accessories thereof		..	..		Do.
	Computer software, licensed					
	Cotton seed husk	..	..	..	..	Do.
	Cycles, bi-cycles, tricycles (including delivery tri-cycles, children tri-cycles and carriages), cycle-rickshaws, tandem cycles, cycle combinations, carriages for invalid persons, parts and accessories including tyres, tubes and flaps used therewith, cycle seat covers, cycle dynamo lights and cycle pumps					Do.
	Empty gunny bags				..	Do.
	(i) Fungicides, herbicides including weedicides, insecticides, pesticides, rodenticides, germicides and combinations thereof					Do.
	(ii) Insect repellent coils, mats, liquids and creams.					
	G.I. Buckets				..	Do.
	Gold and silver jewellery including articles thereof				..	Do.
	Gold covering and imitation jewellery				..	Do.
	Gum benzoine (sambrani)				..	Do.
	Handmade embroidery products				--	Do.
	Handmade paper including handmade paper board				--	Do.
	Handmade soaps of all kinds (both bathing and washing soap) including soap flakes, powders, liquids and detergents but excluding shampoos and metal polishes in any form				--	Do.
	Hand pumps used for the supply and distribution of water, parts and accessories thereof				--	Do.
	H.D.P.E. and Polythene woven sacks				--	Do.
	Hessian cloth				..	Do.
	(i) Honey				--	Do.
	(ii) Bees wax.					
	Hosiery goods (other than those made wholly or partly of wool)				--	Do.

36	(i) Human hair (ii) Wigs.	First
37	Ice blocks	Da
38	Junnadi goods	Da
39	Jute twine	Da
40	Kerosene	Da
41	LDPE Plastic bags for Milk powder	Da
42	(i) Lemon grass oil	Da
	(ii) Laurel oil	Da
	(iii) Ginger grass oil	Da
43	Lottery tickets	Da
44	Musical instruments of all kinds	Da
45	Newsprint	Da
46	Oil cakes	Da
47	Parched gram or fried gram	Da
48	Peas and peas dhal	Da
49	Perambulators including push chairs for babies, parts and accessories including tyres, tubes and flaps used therewith.	Da
50	Photographic films, plates, paper, prints, instant print films and chemicals used in the photographic development and printing process.	Da
51	Plastic raw materials	Da
52	Power tiller	Da
53	Printing and writing paper and computer stationery of all kinds	Da
54	Products of basket making and mat weaving industries (other than those specified in the Third Schedule)	Da
55	Pulses and Grams including horse grams, avarai (beans), Mochai and Karamani (other than those specified under item 80 (a) of the Third Schedule) including brokens, husk and dust thereof	Da
56	Pumpsets of 3 h.p. and 5. h.p.	Da
57	Quinine and its products	Da
58	Raw silk which is imported	Da
59	Ready-to-wear apparel (known commercially as ready made garments) including under garments and body supporting garments but excluding hosiery goods.	Da
60	Rubber play balloons	Da
61	Sago and starch of any kind	Da
62	Salt for industrial use	.. Last
63	Sand	.. First
64	Screw pine fibre	Da
65	Sea-shell articles	Da

	Senna leaves, senna pods and cassia leaves	First sale
	Sewing threads of all kinds whether natural or artificial (other than those falling under sub item (a) of item 3 of the Second schedule) but excluding surgical sewing threads	Do.
	Sodium bi-chromate	Do.
	Sports goods including goods for indoor or outdoor, games, swings, medals, cups, trophies, shields and badges.	Do.
	Stitched articles made of cloth (other than articles of ready to wear apparels, hosiery goods and stitched handloom and mill made handkerchief).	Do.
	(i) Sugar candy	Do.
	(ii) Bura sugar	Do.
	Tamarind seeds and tamarind fibres	Do.
	Tanning materials, that is to say	
	(i) Arjuna bark (ii) Avaram bark (iii) Babul Bark and pods (iv) Cashew extract (v) Cashew testa (vi) Cashtan extract (vii) Chestnut extract (viii) Cloth extract (ix) Dhawa leaves (x) Ghatbor nuts (xi) Karada bark (xii) Konnam bark (xiii) Lycowat (xiv) Mangroves or Goran (xv) Moitan-62 (xvi) Myrobalam extract (xvii) Myrobalam nuts (xviii) Quobrachio extract (xix) Sain bark (xx) sal bark (xxi) Tamarind seed testa (xxii) Tanulux (xxiii) Wasub (xxiv) Wattle bark (xxv) Wattle extract or mimosa extract.	Last purchase.
	Tapioca flour, Tapioca Kappi and Tapioca thippi	First sale.
	Television sets, accessories thereof and TV antenna	Do.
	Textile machinery, parts and accessories thereof	Do.
	Thanjavur art plates	Do.
	Thonnai	Do.
	(i) Tractors of all kinds (excluding crawler tractors), tyres (including pneumatic radial Tyres), tubes and flaps ordinary used for tractors (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of tractors and tools and implements used therewith.	
	(ii) Trailors of tractors of all kinds, tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinary used for trailors and tractors (whether or not such tyres, tubes and flaps are also used for other vehicles) parts and accessories of trailors.	Do.
	Vegetable oils of all kinds (including refined vegetable oils)	Do.
	Vegetable products including vanaspathi and margarine.	Do.
	Explanation: Vegetable products means any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process, been hardened for human consumption.	
	Vermicelli	Do.
	Wheat products, that is to say, atta, maida, sooji, rava, flour and bran of wheat	Do.
	(i) Wool in raw form (goat's hair and similar fibrous growth on bodies of animals) including its waste.	Do.
	(ii) Wollen yarn and its waste.	Do.

(A Group) IV-2 Ex (480)-2

## PART C.

## Goods which are taxable at the rate of 8 Per cent.

1	Aluminium, pure or alloy in the form of :	First Sale
	(i) Ingots (ii) Bars (iii) Blocks (iv) Slabs (v) Billets (vi) Shots (vii) Pellets (viii) Plates (ix) Sheets (x) circles (xi) wires (xii) strips (xiii) rods (xiv) wire rods and (xv) any alloy of aluminium with any other metal or metals on the turnover relating to components which have not already suffered tax:	
	Provided that, if any, aluminium, pure or alloy has suffered tax under any one of the sub-items mentioned above it shall not be again subject to tax under the same or any other sub-items aforesaid.	
2	Aluminium wares other than domestic utensils	Do.
3	Areca nut including betel nut and seeval	Do.
4	Bamboo	Do.
	Explanation.—For the purpose of this entry in the case of bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government sale by such contractors of such bamboo in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of Forest coupes shall not be deemed to be the first sale.	
5	Bottle caps of all types	Do.
6	Brass and Copper Wares	Do.
7	Card board boxes, corrugated boxes and cartons	Do.
	(i) Cashewnut with shell	First purchase by a dealer liable to tax: First sale
	(ii) Cashewnut kernels, that is to say, raw, processed, roasted and salted kernels including their broken.	
	Cement-Paving-stones, slabs and all kinds of tiles other than those specified elsewhere in the Schedule.	Do.
10	Chicory	
	(i) Coffee, that is to say, any one of the forms of coffee such as	Do.
11	Coffee beans coffee seeds whether or not cured or roasted or decaffeinated, coffee powder, excluding coffee drink.	Do.
	(ii) Instant coffee in granule or powder form	
	(iii) French coffee (on the turnover relating to components thereof namely coffee and chicory which have not already suffered tax)	
12	(i) Cheese	Do.
	(ii) Milk foods including milk powder but excluding baby food recombined milk (except direct reconstitution without additives other than water) and including flavoured milk and condensed milk; and	
	(iii) Foods including preparations of vegetables, fruits, milk, cereals, flour (other than bread) starch, birds-eggs, meat offals, animal blood, fish, crustaceans and molluscs.	
	sub-items (i) & (ii) sold without a brand name	
13	Cotton waste of all kinds whether obtained from ginning, spinning or otherwise	Do.
14	Cotton yarn waste	Do.
15	Dry cells, dry cell batteries, button cells, solar cells of all kinds parts and accessories thereof including zinc Cases and Carbon rods.	Do.

Dyes, that is to say—

(i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Napthols (vii) Nylon dyes (viii) Optical whitering agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes

Electrical fans of all types, electrical lighting bulbs (including gas filled bulbs/vacuum bulbs not exceeding 100 watts), fluorescent lighting tubes and their fitting including chokes and starters.

Do.

Electronic instruments including cash registers, tabulating, calculating machine, accessories thereof and ribbons used therewith

Do.

Electronic voltage stabilisers, uninterrupted power supply and controlling systems and thyristor controlled power equipments

Do.

Food and drinks (other than those falling elsewhere under the Schedule), sold by—

Do.

(a) Star hotels recognised as such by the Tourism Department of the State Government or the Government of India; and

(b) Restaurants attached to such star hotels

Footwear with or without brand name

Do.

Fuel gas including liquified petroleum gas

Do.

Explanation I: For the purpose of this item and items 40 Part-B, 3 in Part-D, 9, 16 and 17 in Part-E, 1 and 2 in Part-F, 1, 2 and 3 in Part-H, a sale by one oil company to another oil company shall not be deemed to be first sale in this State and accordingly any sale by one oil company to another person (not being an oil company) shall be deemed to be the first sale in the State

Explanation II.—For the purpose of Explanation I Oil Company means (a) The Madras Refineries Ltd (b) The Indian Oil Corporation Ltd (c) The Bharat Petroleum Corporation Ltd (d) The Hindustan Petroleum Corporation Ltd (e) Indo-Burma Petroleum Company Ltd and includes any other oil company notified in this behalf by the Government in the Tamil Nadu Government Gazette.

Inks of all kinds including Lithographic printing and duplicating inks but excluding writing ink

Do.

Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.

Do.

Jute bags which are laminated

Do.

Machine made matches

Do.

Man made staple fibres, fibre yarn filament yarn, and waste of any of them

Do.

(A) Medicines conforming to the following description :—

Do.

Any medicinal formulation or preparation ready for use internally or externally for treatment or mitigation or prevention of diseases or disorders in human being or animals (excluding products capable of being used as creams, hair oils, tooth pastes, tooth-powders, cosmetic, toilet articles, soaps and shampoos), but including

(i) Allopathic medicine

(ii) Other medicines and drugs including ayurvedic, homeopathic, siddha and unani preparations.

iii) Country drugs

(iv) Medicinal mixtures or compounds, the components of which have not already suffered tax

(B) (i) Surgical dressing which expression shall include adhesive plasters, adhesive plaster dressing gypsum plaster of paris and bandages, velcro pop bandages, elastro crepe bandages, gauze, wadding gauze, lint and cotton wool poultices and similar article impregnated or coated with pharmaceutical substances put up in forms or packings for surgical purposes which have been sterilised and conform to the accepted standards of the medical profession.

(ii) Pharmaceutical and surgical products of plastic and rubber including gloves, aprons and caps

(C) Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electromedical apparatus and sight testing instruments including ophthalmoscope, otoscope Laryngoscope, Retinoscope, Binocular loupe, parts and accessories thereof (other than those specified elsewhere in this Schedule)

(D) X-ray apparatus, films, plates and other equipments required for use therewith parts and accessories thereof

(E) (i) Heart pacemaker (pulse generator)

(ii) Intra-ocular lenses

(F) (i) Intravenous sets, scalp vein sets, blood administration sets, blood donor sets and solution administration sets

(ii) Dextrose, that is to say, dextrose monohydrate and anhydrous dextrose

(iii) Measured volume set

(iv) Diagnostic reagents

29 Palm fatty Acid

30 Paper, all sorts (including paste board, mill board, straw board and card board) that is to say—

(i) Cigarette tissue

(ii) Blotting filter toilet or table tissue (other than cigarette tissue), teleprinter, typewriting, manifold, Bank board, art chrome, tub-sized, cheque, stamp or cartridge paper, parchment board including art-board chrome board and board for playing cards

(iii) Packing and wrapping paper, straw board and pulp board including grey board, corrugated board duplex and triplex boards

(iv) Paper and board:—Laminated, coated, or interlined with other materials

(v) Wall paper and similar wall coverings, Window transparencies of paper

(vi) All other kinds of paper and paper board not otherwise specified, including carbon paper, stencil paper, ammonia paper, ferro paper, cellophane paper, litmus paper but excluding cinematographic and photographic paper

Provided that if any paper has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under same or any other sub-items aforesaid

31 Paper envelopes

32 Photographic and other cameras, flash light apparatus and enlarger, parts and accessories thereof and film sets.

33 Plastic product including melamine ware and break resistant plastics other than those specified elsewhere in this Schedule

34 Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device, excluding pumpsets of 3 h.p. or 5 h.p. including (a) Motor pumps (b) Centrifugal pumps (horizontal or vertical pumps) (c) Deep tube-well turbine pumps (d) Submersible pumps (e) Axial flow and mixed flow vertical pumps (f) Jet and monoblock pump sets (g) Parts and accessories which are actually adapted for use with pumps in sub-items (a) to (f) above and (h) Valves.

Pre-recorded audio cassettes	First sale
Pressure cookers, pressure stoves, gas stoves, gas ovens and parts and accessories of all such goods other than those specified elsewhere in this Schedule	Do.
Rough synthetic gem boules	Do.
Rubberised coil products	Do.
(i) Rubber latex (natural) of all qualities and grades including earth scrap, tree lace, amoniated latex, preserved latex concentrate, centrifuged latex.	Last purchase.
(ii) Raw rubber of all varieties and grades including dry ribbed sheet of all RMA grades, dry crepe rubber, dry black rubber, skimmed rubber, if they had not suffered tax under item(i) above	
(iii) Reclaimed rubber, all grades and qualities.	
Scented nut, roasted or scented seeval	First sale.
Sewing machines and embroidery machines of all kinds, parts and accessories thereof and needles used therewith	Do.
Spectacles (other than those specified in the Third Schedule), sunglasses, goggles and attachments, parts and accessories thereof	Do.
(i) Stainless steel articles made wholly or principally of stainless steel other than those specified elsewhere in this Schedule	Do.
(ii) Stainless steel household utensils, including copper or other metal bottomed utensils and non-stick lined utensils	
(iii) Heat resistant cook-ware, that is kitchenware coated with heat resistant coatings and used for cooking as well as serving	
(iv) All other stainless steel goods used for domestic purposes	
Sugarcane excluding sugarcane setts	Last purchase.
(i) Tea, that is to say, any one of the forms of tea in which it is sold but not including tea drink or green tea leaves.	First Sale.
(ii) Instant tea (other than instant tea drink)	
(iii) Tea waste other than denatured	
(A) Three wheelers by whatever name known including auto rickshaws, chassis of auto rickshaws and other three wheelers, bodies or tankers built or meant for mounting on three wheeler chassis belonging to others (on the turnovers relating to bodies), parts and accessories thereof including bulbs, fare metres but excluding batteries, tyres, tubes and flaps	Do.
(B) Motor cycles, motor cycle combinations, motor scooters, motor scooter combinations, motorettes, mopeds, parts and accessories thereof including bulbs but excluding batteries, tyres, tubes and flaps.	Do.
(C) Motorised bicycles, tri-cycles, cycle rickshaws, tandem cycles, cycle-combinations, carriages for invalid persons and perambulators and motor engines used for being fitted thereto, parts and accessories of motor engines and combinations, including tyres, tubes and flaps.	Do.
(D) (i) Dumpers, loaders, scrapers, crawler tractors.	
(ii) Paver finishers, excavators, dragnets, dredgers, bull-dozers, wheel dozers, road rollers and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part (other than those specified elsewhere in the Schedule), tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for the above (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of the above.	

(E) Crane lorries including floating cranes, break down lorries, road sweeper lorries, spraying lorries, concrete mixer lorries, mobile workshops, mobile radiological units, ambulances, firefighting units including fire floats, drilling rigs mounted on motor vehicles and floating vessels, platform trucks, fork lift trucks, and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part which is subsidiary to their main function, tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for the above (whether or not such tyres, tubes and flaps are also used for other vehicles) and articles (excluding batteries) adapted for use generally as parts and accessories of the above.

- 47 Timber including sized timber but excluding firewood.

Explanation: For the purpose of this item in the case of timber purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber in any form or size shall be deemed to be the First Sale and the sale by the Forest Department in such auction of Forest Coupes shall not be deemed to be the First Sale.

- 48 Tin containers.

- 49 Transistor and pocket radios, two-in-ones, cassette recorders and players and cassettes and accessories for use therewith.

- 50 Water-supply materials and fittings (other than those specified elsewhere in this Schedule or in the Second Schedule) including Water taps, Showers, Water Tanks including PVC Water Tanks and other articles used for the supply or distribution of water (including RCC Pipes), parts and accessories thereof including valves

- 51 Waste paper

- 52 (i) Xerox copies

(ii) Laser copies/printouts

(iii) Computer printouts

Provided that if the paper used for taking such copies or printouts has suffered tax under item 53 in Part-B, the copies or printouts shall not again be subject to tax under any of the sub-items mentioned above

(iv) All printed materials other than those specified in sub-items(i) to (iii) above.

- 53 Zinc

#### PART-D

Goods which are taxable at the rate of 11 per cent.

- 1 Adhesives of all kinds including gum, glue, resins and solutions
- 2 Aerated waters, tinned, canned, bottled or packed soft drinks, whether or not flavoured or sweetened and whether or not containing vegetable or fruit juices or fruit pulp, sold under brand name whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.
- 3 Asphalt (bitumen)
- 4 Barbed wire, wire mesh, chicken-mesh, expanded metal and chain link made of any metal or material.
- 5 Biscuits, toffees, confectionery and chocolates which are sold under a brand name
- 6 Bolts, nuts and rivets, threaded or tapped and screws of base metal or alloys thereof, including bolt end, screw studs, screw studding, self-tapped screw, screw hooks, screw rings and screw eye and hooks and (i) Clamps of all kinds, (ii) Cotter pins of all kinds, (iii) Valves of all kinds including pressure relief valves and control valves, (iv) Washers of all kinds. (v) Perforated sheet of any metal or material.



	Brake fluid	..	First sale
	Butter and Ghee sold under a brand name	..	Do.
	Camphors	..	Do.
	Carbide tips and tools	..	Do.
	Carbon black, acetylene black	..	Do.
	Caustic soda	..	Do.
	Chemicals, the following :		
	(i) Soda ash, (ii) Bleaching powder, (iii) Sodium bi-carbonate, (iv) Sodium hydrosulphite, (v) Sulphate of alumina, (vi) Sodium nitrate, (vii) Sodium acetate, (viii) Sodium sulphate, (ix) Acid slurry, (x) Trisodium phosphate, (xi) Sodium tri-poly phosphate, (xii) Sodium silicate (xiii) Sodium metasilicate (xiv) Carboxy methyl cellulose, (xv) Sodium sulphate, (xvi) Acetic acid, (xvii) Sodium bi sulphate, (xviii) Oxalic acid, (xix) Sodium thio-sulphite, (xx) Sodium sulphite, (xxi) Sodium alginate, (xxii) Benzene, (xxiii) Citric acid, (xxiv) Diethylene glycol, (xxv) Sodium nitrite, (xxvi) Hydrogen peroxide, (xxvii) Acetaldehyde, (xxviii) Pentaerythritol, (xxix) Sodium alpha olefin sulphonate, (xxx) Sodium formate.		Do.
	Cinematographic equipments, including cameras, projectors, over-head projectors, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith.		Do.
	Clocks, time-pieces, watches (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.		Do.
16	(i) Crockery (other than those specified elsewhere in this Schedule)	..	Do.
	(ii) Cutlery (other than those specified elsewhere in this Schedule) including table cutlery, forks.		Do.
17	Cuddappah stone slabs and Shahabad stone slabs	..	Do.
18	Electronic duplicating machines, reprographic copiers including duplicators, xerox and photo copying machines and any other electronic apparatus for obtaining duplicate copies, whether reduced, enlarged or the same size as the originals, accessories thereof, ribbons, plates used therewith.		Do.
1	Electronic systems, apparatus, appliances and other electronic goods (other than those specified elsewhere in the Schedule) but including electronic indexing, card punching, franking, addressing machines, one record units and other electronic goods and accessories of all such goods.		Do.
20	Electronic teleprinters and fax machines of all kinds, accessories thereof and ribbons used therewith.		Do.
21	Electronic typewriters, accessories thereof and Electronic typewriter ribbons whether or not in spools.		Do.
22	Empire cloth and empire sleeves	--	Do.
23	Ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.		Do.
24	Fire works including coloured matches.	--	Do.
25	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.		Do.

	First Schedule
26 Gramophones of all kinds including record players, radio gramophones, parts and accessories thereof and gramophone records, matrices for records, gramophone needles, styli, record changers.	Do.
27 (i) Granite blocks (rough or raw) ...	Do.
(ii) Polished granite slabs including tomb stones, monument slab and head stone.	
28 Helmets]	Do.
29 Hosiery goods made wholly or partly of wool	Do.
30 Leather goods other than footwear made wholly or principally of leather (whether or not other materials such as thread, lining, rivets are used.)	Do.
31 Light roofing sheets (obtained by immersing paper mat in bitumen)	Do.
32 Locks of all kinds and varieties	Do.
33 Machineries of all kinds (other than those specifically mentioned in this Schedule) worked by (i) Electricity (ii) Nuclear power (iii) Hydro dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal or (viii) any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) to (viii) above.	Do.
34 Mercury	Do.
35 (i) Motor cars, motor taxi-cabs, motor omni buses, motor vans, jeeps and motor lorries chassis of motor vehicles bodies built on chassis of motor vehicles belonging to others (on the turnover relating to bodies) all varieties of trailers by whatever name known (other than trailers of tractors) other than those specified elsewhere in this Schedule.	Do.
(ii) Parts and accessories of motor vehicles and trailers including bulbs, faremeters but excluding batteries.	
36 Nitric hydrochloric and sulphuric acids	Do.
37 Oil engines, parts and accessories thereof	Do.
38 Pan masala by whatever name called containing betel nuts that is to say nut of areca catachu broken and perfumed and lime or menthol or sandal oils or cardamom or tobacco or any one or more of these ingredients.	Do.
39 (i) Paraffin wax-food grade standard	Do.
(ii) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax.	
(iii) Slack wax.	
40 Parts of electronic goods mentioned under items 18 and 75 in Part-B and items 18, 19 and 49 in Part C.	Do.
41 Playing cards	Do.
42 Power factor and shunt capacitors of all kinds	Do.
43 Pre-recorded video cassettes and compact discs	Do.
44 Pressure lamps and parts and accessories thereof	Do.
45 P.V.C. Pipes, tubes and fittings of all varieties including flexible and rigid pipes, hoses and tubes whether transparent or not, P.V.C. and plastic water-supply items and sanitaryware.	Do.
46 Rail coaches, wagons, containers for the transport of fluids, other rail coaches specially designed for specific purposes and rail locomotives, parts and accessories thereof.	Do.
Rolling bearings that is to say ball or roller bearing of all kinds	Do.

Rubber latex compound and rubber products (excluding pharmaceutical and surgical products) namely:— First sale.

- (i) Compound rubber, unvulcanised, in primary forms or in plates, sheets or strips;
- (ii) Other forms (like rods, tubes and profile shapes) and articles (for example discs and rings of rubber)
- (iii) Rubber thread and cord
- (iv) Plates, blocks, sheets, strips, rods and profile shapes of rubber
- (v) Tubes, pipes and hoses of rubber, with or without their fittings (for example joints, elbows, flanges)
- (vi) Conveyor, transmission or elevator belts or belting of rubber whether combined with any textile material or otherwise.
- (vii) Interchangeable tyre treads (Tread rubber)
- (viii) Articles of apparel and clothing accessories (including gloves) for all purposes of rubber.
- (ix) Other articles of rubber; and
- (x) Hardened rubber (for example ebonite) in all forms, including waste and scrap and articles of hard rubber.

Rubber of synthetic origin including butadiene acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex including prevulcanised synthetic rubber latex. Do.

(i) Ships, steamers, motors and steam boats and launches, trawlers, tugs, submarines, oil tankers and other vessels operated by any form of power, including their hulls, engines, parts and accessories thereof Do.

(ii) Barges and canoes and similar vessels not coming under sub-item (i) above. Do.

51 Small transformers used in electronic equipments, including:— Do.

(i) Transformers (Power and Control) (step down from 230 V to less than 100 V of power rating not exceeding 250 VA), (ii) Buck boost transformers (230 V/less than 100 V), (iii) Inverter transformers, (iv) isolation transformers, (v) Rectifier transformers, (vi) Ferro resonant transformers, (vii) Line driver transformers (less than 50 VA), (viii) Fly back transformers/line output transformers/Extra high tension transformers, (ix) Main filter transformers, (x) Line driver transformers (xi) Toroidal core transformers and R-Core transformers (xii) Switch mode power supply transformers.

(sub-items (viii) to (xii) above are ferrite transformers).

Explanation.—All the above transformers shall be deemed to fall under this item only if each of them has not even one of the windings rated above 500 V AC. Do.

52 Sound recording and reproducing equipments (excluding item 49 in Part-C) including dictaphones, car cassette players, tape decks, tape players, compact disc players (including a combination of any of them) with or without wireless reception instruments and compact disc, magnetic tapes, micro tapes and micro fiche for use therewith, parts and accessories thereof and head cleaner in any form. Do.

53 Sound transmitting equipments of every description including telephones, inter-com devices, moden and loud speakers including stereo or hi-fi amplifiers, speakers and speaker systems which are used with stereo or hi-fi musical systems, micro phones and stands therefor, head phones, earphones and combined microphones/speaker sets, parts and accessories thereof and telephone cables and fibre optic cables. E

54 Squashes and essences Do.

(A Group) IV-2 Ex. (480)—4.

- 55 (i) Steel almirahs and furniture of all kinds including household furniture (other than those specified elsewhere in this Schedule made from all kinds of metals, fibre glass, wood, reinforced plastics or made primarily from any kind of plastics; upholstered furniture or furniture in the manufacture of which laminated sheets are used, whether sold in assembled or unassembled form and ready to assemble, parts thereof and all kinds of stands.
- (ii) Office equipments of every description, including filing cabinets, card index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments whether sold in assembled or unassembled form and ready to assemble, parts thereof (other than those specified elsewhere in this Schedule and stationery articles).
- Explanation.**—Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.
- 56 Suit cases, brief cases, attached cases, despatch cases, vanity bags, vanity cases and vanity boxes (other than those specified elsewhere in the Schedule). Do.
- Explanation.**—Vanity bag, vanity case and vanity box mean a bag, a case or a box holding a mirror and cosmetics or toiletries.
- 57 Sulphur Do.
- 58 Television cameras, projectors, closed circuit television sets and cameras, car television, video televisions, video cameras, teleprompters, parts and accessories thereof, dish antenna and boosters. Do.
- 59 (i) Tyres including pneumatic tyres, tubes and flaps, ordinarily used with power driven two wheelers, three wheelers, four wheelers and higher number of wheelers (whether or not such tyres are also used for other purposes). Do.
- (ii) Tyres, tubes and flaps of animals drawn vehicles.
- 60 Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas, parts thereof. Do.
- 61 Video cassette players and recorders with or without combination of electronic analog-digital clocks, blank magnetic video tapes, video cassetts for use therewith and video computers (electronic games) parts and accessories thereof. Do.
- 62 Water meters, gas meters, industrial thermometers, parts and accessories thereof Do.
- 63 (i) 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 Do.
- (ii) Dipping measures, metric pouring measures, conical measures, cylindrical measures
- (iii) Metre scales, measuring tapes, steel yards and survey chains.
- 64 Welding electrodes, graphite electrodes, welding rods of all kinds, including brazen rods and soledring wires. Do.
- 65 Wet grain grinders worked by any form of power, other than human labour (whether or not sold as a composite unit, with or without motors), parts and accessories of such grinders. Do.
- 66 Wireless reception and transmission equipments, instruments and apparatus including, car radios, walkie-talkie, transmission and reception apparatus for radio-telephony radio-telegraphy, radio-broadcasting radar apparatus, radio navigational apparatus and radio remote control apparatus, parts and accessories thereof, such as electrical valves transistors, amplifiers, loud speakers and receivers. Do.
- 67 All other goods not specified elsewhere in any of the Schedules. Do.

## PART—E.

Goods which are taxable at the rate of 16 per cent.

- 1 Cement articles, asbestos articles and asbestos cement articles other than RCC pipes and those specified elsewhere in this Schedule (whether or not other materials such as iron, sand are used) including flat, corrugated sheets and tubes. First Sale
- 2 Cement including white cement and refractory cement and its substitutes. Do.

3 Ceramic sanitarywares and sanitary fittings of every description including sinks, wash basins, wash basin pedestals, baths, showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof. First sales.

(i) Cheese Do.

(ii) Milk foods including milk powder but excluding baby food, recombined milk (except direct reconstitution without additives other than water) and including flavoured milk and condensed milk.

(iii) Foods including preparations of vegetables, fruits, milk, cereals, flour (other than bread) starch, birds-eggs, meat offals, animal blood, fish crustaceans and molluscs.

Sub-items (i) to (iii) sold under brand name, whether such brands are registered under Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.

Electrical appliances (domestic and commercial) namely:— Do.

(i) Coffee roasting appliances (ii) Cooking ranges (iii) Cream whippers, curd makers and egg beaters (iv) Floor polishers (v) Frying pans, sauce pans, kettles and toasters (vi) Geysers, water heaters, boilers and immersion heaters (vii) Grinders (other than wet grain grinders specified elsewhere in this schedule) mixers and blenders (viii) Hair driers, hair curlers, permanent waving apparatus and curling tong beaters (ix) Hot plates, grillers, boiling plates, plate warmers, food warming trays, food warming trollies and hot food cabinets (x) Ice-cream churners (xi) Irons (xii) Juice extractors (xiii) Massage apparatus (xiv) Mosquito destroyers and insect killer devices, including heating devices used with insect repellent mats (xv) Ovens and microwave ovens (xvi) Room heaters (xvii) Shavers, sharpners (xviii) Steamers coffee-makers (including percolaters), cookers, egg boilers (xix) Vacuum cleaners (xx) Vending machines (xxi) Washing machines, drying machines (whether or not sold as a composite unit) (xxii) Parts and accessories to all goods mentioned in sub-items (i) to (xxi), above.

**Explanation I:** All the above goods notwithstanding that they contain electronic circuits, switchings or control device systems, shall be deemed to be electrical appliances (domestic and commercial)

**Explanation II:** "Domestic and Commercial electrical appliances" means electrical appliances, normally used in the household and used in hotels, restaurants, hostels, offices, educational institutions, hospitals, train kitchens, air crafts, or ships, pantries, canteens, tailoring establishments, laundry shops, hair dressing saloons and in similar establishments.

Electrical goods of all kinds (other than those specified elsewhere in this Schedule) used in the generation, transmission, distribution or in connection with the consumption of electricity including all kinds of wires and cables, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuses, switch boxes, distribution boxes, power meters, meter boards, switch boards, woodenplugs (gattis), lighting arrestors, electrical earthen ware and porcelain ware, parts and accessories of all such goods. Do.

Electrical instruments, apparatus, appliances of all kinds, (other than those specified elsewhere in this Schedule) including exhaust fans, air circulators, vacuum and gas filled bulbs, sodium and mercury vapour discharge lamps, chandeliers and their shades, protectors, stands, fixtures, fittings, brackets, torches, emergency lamps, and emergency lighting systems notwithstanding their containing any electronic control circuiting rectifiers, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms, parts and accessories of all such goods. Do.

Foam rubber products, plastic foam products, fibre foam products or other synthetic foam products of every description including: Do.

(i) Sheets (ii) Cushions (iii) Pillows and (iv) Mattresses

(v) Gases (other than those specified elsewhere in this Schedule) in all its forms Do.

(vi) Fertilised and processed gases in all its forms

(vii) (A) Generator generating sets, transformers and non-electronic voltage stabilisers Do.

(B) All electrical transformers (other than the small transformers mentioned under item 49 in Part-D) including.

(i) Transmission power transformers (33 KV to 232 KV) (ii) Distribution transformers (33 KV to 3.3. KV) (iii) Traction power transformers (110 KV) (iv) Boosters transformers (25 KV or thereabouts) (v) Furnace transformers (vi) Resin potted transformers (11 KV or thereabouts) (vii) Welding transformers (viii) Step up transformers (230V/up, 5 to 50KV and 415/5 to 50 KV) (ix) Auto transformers (variac) (x) Instrument transformers like current transformers and potential transformers.

(C) Parts and accessories of sub-items (A) and (B) above

- 11 Glass and glassware of all sorts (other than those specified elsewhere in this Schedule) including First
- (i) Flat glass, including sheet glass, wired glass are rolled whether in the form of plate glass, figured glass or in any other form, coloured glass, coalex glass, toughened glass, laminated safety glass, tinted glass
- (ii) Laboratory glasswares, hygienic or pharmaceutical glass wares (whether or not graduated or calibrated and glass micro slides)
- (iii) Glass sheets, glass globes and chimneys for lamps and lanterns
- (iv) Glass jars, glass bottles, glass marbles and glass heads.
- (v) Tablewares made of glass
- 12 (i) Glass mirrors Do.
- (ii) Coloured glass mirrors
- (iii) Figured glass mirrors
- (iv) Framed mirrors (on the turnover relating to components thereof which have not already suffered tax)
- 13 Glazed earthenwares of all kinds including china-wares, porcelain wares, stone-wares other than those mentioned in this Schedule and terracotta Do.
- 14 Ice creams of all kinds, including ice candy, ice-cake, ice-jelly, fruiti, kulfi and frozen confectionery, frozen dessert sold under a brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not Do.
- 15 Ivory articles and articles inlaid with ivory Do.
- 16 Lubricating oils, quenching oils and greases Do.
- 17 Mineral oils of all kinds (other than those mentioned in item 16 of Part - E of this Schedule and under item 3-A of the Second Schedule) including furnace oil and Naptha Do.
- 18 (i) Paints and enamels not otherwise specified in this Schedule, including powder paints, stiff paste paints and liquid paints Do.
- (ii) Colours
- (iii) Pigments, including water pigments and leather finishes
- (iv) Dry distempers including cement based water - paints, oil-bound distempers, plastic emulsion paints
- (v) Polish including metal polishes in any form (but not boot polishes)
- (vi) Varnishes, french polish, bituminous and coal-tar blacks
- (vii) Cellulose lacquers, nitro-cellulose lacquers, clear and pigmented and nitro-cellulose anodilaries in liquid, semi-solid or paste forms.

(viii) Turpentine oil, bale oil, white oil

(ix) Dilutents 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

(x) 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

(xi) primers of all kinds

(xii) all other materials used in painting and varnishing such as flint papers, emery clothes, brushes, paint removers and stainers of all kinds

(i) Plywood, hard board, 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 Do.

(ii) All other non-soft boards or insulating material made of any other material other than wood

Precious stones namely, diamonds, emeralds, rubies, pearls-natural or cultured, cat's eye, sapphires, carbuncle or garnets, coral, sardonyx, topaz and other semi precious stones whether they are sold loose or as forming part of any article or jewellery in which they are set. Do.

Shaving sets (with or without contents), razors, safety razors, razor blades, shaving brushes and shaving creams Do.

Soaps, machine made, that is to say— Do.

(i) Toilet soaps of all kinds including medicated soaps, liquid soaps and moisturised soaps, but excluding hand-made soaps and shampoos

(ii) Washing soaps of all kinds including floor washing soaps, soap flakes, soap powders, soap liquids and detergents in all forms, excluding hand-made items of these goods

Tooth pastes, tooth powders and mouth washes and other dentifrices whether or not medicated or as defined in Section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) as manufactured under a licence issued under that Act, tooth brushes, tongue cleaners. Do.

Ultramarine blue, washing blue, robin blue, laundry brightener of all kinds in all its forms Do.

(i) Vacuum flasks of all kinds, parts and accessories thereof including refills Do.

(ii) All domestic and commercial receptacles designed to keep food or beverages or other articles hot or cold including ice buckets or boxes, parts and accessories thereof.

**PART-F**

Goods which are taxable at the rate of 18 per cent.

1 High speed diesel oil — First sale.

2 Light diesel oil — Do.

**PART-G.**

Goods which are taxable at the rate of 20 per cent.

1 Air-conditioning plants, air-conditioners and other air-conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments, parts and accessories thereof First sale.

- (iii) Cold storage equipments, parts and accessories thereof including refrigeration materials like polysterene and polyurethane foam materials used in refrigerators and cold storage equipments.
- 2 Airpurifiers, cupboard freshners and deodourizers, whether odourless or with odour .. First S
- 3 (i) Arms of all kinds including rifles, revolvers, pistols, parts and accessories thereof and bayonets, truncheons and ammunition used therewith, (ii) Hand grenades, (iii) Air guns, air rifles, parts and accessories thereof and pellets used therewith. Do.
- 4 Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscopes, magnifying glasses, diffraction apparatus and mounting therefor including theodolite, survey instruments and optical lenses, parts and accessories thereof. Do.
- 5 (i) Cigar and cigarette cases, holders, tobacco pipes, cigarette filters and hookah, (ii) Lighters of all kinds including spark lighters. Do.
- 6 Duplicating machines, reprographic copiers, including roneo machines other than electronic duplicating machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith. Do.
- 7 Electric storage batteries and parts and accessories thereof including containers, covers and plates. Do.
- 8 Floor coverings, that is to say, carpets, carpetry and rugs, whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, hand-made or made on handlooms but excluding hand-made or handloom made woven durries and jamakkalams and also excluding hand-made or hand woven coir mattings. Do.
- 9 Lifts and hoists operated by electricity or hydraulic power, parts and accessories thereof .. Do.
- 10 Linoleum .. Do.
- 11 Marble, that is to say— Do.
- (i) Marble boulders or lumps, (ii) Marble slabs, (iii) Marble chips, (iv) Marble dusts, (v) Marble floor tiles and wall tiles, (vi) Other articles made of marbles.
- 12 (i) Mosaic tiles and chips .. Do.
- (ii) Ceramic tiles, glazed floor, roofing and wall tiles
- 13 P.V.C. (Vinyl) asbestos floor tiles, wall tiles and flexible flooring materials .. Do.
- 14 (i) Scents and perfumes in any form excluding soap and agarbathis but including aragaja, javvadu and punugu, (ii) Hair oils, hair creams, hair dyes, hair darkeners, hair tonics, brilliantines, pomades and vaselines and all hair applicants (other than shampoos). Do.
- (iii) Lipsticks, lipsalve, nail polishers, nail varnishes, nail brushes, beauty boxes, face powders, toilet powders, baby powders, talcum powders, powder compacts, powder pads and puffs, toilet sets made of all materials (with or without contents), toilet sponges, scent spray, depilatories, blemish removers, eye liners of all sorts, eye shadow, eye brow pencils, eye-lash brushes, eau de cologne, solid colognes, lavender water, snow, face creams, all purpose creams, cold creams, cleaning creams, make up creams, beauty creams, beauty milk, cleaning milk, hair foods, skin tonics, complexion rouge, nail cutters, sanitary towels and napkins, astringent lotions, pre-shave and after-shave lotions and creams, moisturisers of all sorts and personal (body) deodorants.
- Explanation:* Any of the items listed above even if medicated or as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) or manufactured on the licence issued under the said Act will fall under this item.
- 15 Shampoos of all kinds including herbal and medicinal preparations, sold in bottles, containers, sachets and in any other forms. Do.
- 16 Spark plugs and parts thereof .. Do.

5



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, locker cabinets, parts and accessories of all such goods made of iron and steel or other base metals.	First sale.
Tabulating, calculating machines excluding electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.	Do.
Teleprinters other than electronic teleprinters, parts and accessories thereof and ribbons used therewith.	Do.
Typewriters excluding electronic typewriters, parts and accessories thereof, typewriter ribbon used therewith, whether or not on spools and correction fluids.	Do.

## PART - H.

Goods which are taxable at the rate of 24 per cent.

Aviation Gasoline	..	First sale.
Aviation turbine fuel including jet fuel	...	Do.
Petrol	...	Do.

## PART - I.

Goods which are taxable at the rate of 30 per cent.

Alcoholic liquors for human consumption of all kinds which are purchased/procured/brought from outside the State of Tamil Nadu (other than foreign liquors falling under item 1 of Part-J, toddy and arrack).	First sale.
Molasses	.. Do.

## PART - J.

Goods which are taxable at the rate of 60 per cent.

All kinds of foreign liquors, that is to say, wines, spirits and beer imported into India from Foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act XXXII of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	First sale.
--	-------------

3. In the principal Act, in the Second Schedule,—

- (1) in item 1-A, in column (4), for the figure '3', the figure '4' shall be substituted ;
- (2) in item 2, in column (4), for the figure '3', the figure '4' shall be substituted ;
- (3) in item 3, in sub-item (a), in column (4), for the figure '3', the figure '4' shall be substituted.
- (4) in item 5, in column (4), for the figure '3', the figure '4' shall be substituted ;
- (5) in item 6, in column (4), for the figure '3', wherever it occurs, the figure '4' shall be substituted ;
- (6) in item 7, in sub-item (b), in column (4), for the figure '1', the figure '2' shall be substituted ;

4. In the principal Act, in the Third Schedule, in Part-B,—

- (1) for items 48 and 48-A and the entries relating there to, the following shall be substituted, namely :—

"48. Food and drinks (falling under item 20 of PART-C of the First Schedule) sold by—

(i) any Hotel other than a Star Hotel recognised as such by the Tourism department of the State Government or the Government of India ;

(ii) any restaurant other than those attached to such Star Hotels ;

(iii) any other eating house ;

(iv) any Sweet Stall ;

48-A. Food and drinks (falling under item 20 of PART-C of the First Schedule) sold by—

(i) any Star Hotel recognised as such by the Tourism department of the State Government or the Government of India ;

(ii) any Restaurant attached to such Star Hotel;

whose total turnover does not exceed three lakhs of rupees per annum".

(2) in item 59 for the words 'Coir fibre' the words 'Coir fibre' 'Coir rope' shall be substituted.

(3) after item 74 and the entries relating thereto, the following items and entries shall be added, namely :—

"75. Coconut husk.

76. Handmade Matches.

77. Paddy husk and broken rice.

78. Aluminium domestic utensils.

79. Silver metti, Silver anklet and Silver waist cord.

80. Thanjavur Art Plates.

81. The following , for sale, by any dealer whose total turnover does not exceed Rs. 100 crores in a year—

(a) Pulses and grams, the following, including brokens, splits, husk and dust thereof :

(i) Gram or gulab gram

(ii) Tur or arhar

(iii) Moong or green gram

(iv) Masur or lentil

(v) Urad or black gram

(vi) Moth

(vii) Lekh or khesari

(b) Chillies, tamarind, orriander, turmeric, pepper and shikakai.

(c) Jaggery and gur including jaggery powder and nattu sakkurai.

(d) Asafoetida.

(e) Jeera including black jeera (cumin seeds).

(f) Palmyrah sugar candy" ;

5. In the principal Act, in the Sixth Schedule,—

Amendment  
of Sixth  
Schedule.

(1) in item 1,—

(a) in column (2), for the expressions “item 1 of Part 1” and “item 2 of Part H”, the expressions “item 1 of Part J” and “item 1 of Part 1” shall respectively be substituted ;

(b) in column (4), for the figures “25”, the figures “30” shall be substituted ;

(2) items 2, 3, 4, 11, 12 and 13 and the entries relating thereto shall be omitted.

(By order of the Governor.)

A. K. RAJAN,  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th September 1996 and is hereby published for general information :—

ACT No. 38 OF 1996.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1996. Short title and commencement.

(2) (a) Section 6 shall be deemed to have come into force on the 1st day of April 1996.

(b) Sections 3, 5, 7 and 9 shall be deemed to have come into force on the 17th day of July 1996.

(c) Section 8 shall come into force at once.

(d) Sections 2 and 4 shall come into force on the 1st day of November 1996.

2. In section 2 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),— Amendment of section 2.

Nadu of 1959.

(1) after clause (m), the following clause shall be inserted, namely:—

“(mm)” “resale” for the purpose of section 3-C means the sale of goods mentioned in the First Schedule or the Sixth Schedule, purchased within the State, in the same form in which such goods are purchased or with modifications or improvements thereto which do not amount to manufacture.

Explanation.—For the purpose of this clause, ‘sale of goods’ shall mean sale of goods at points other than the point of levy specified in the respective Schedule”;

(2) after clause (r), the following clause shall be substituted, namely:—

“(rr)” “turnover or resale” for the purpose of section 3-C means the value added on the resale of goods mentioned in the First Schedule or the Sixth Schedule at all places of his business in the State, by any dealer, arrived at after deducting from the turnover of sale, the turnover relating to the goods bought from a registered dealer within the State.

Explanation.—For the purpose of this clause, ‘goods bought’ shall also include packing materials, labels and such goods which are consumed or used for carrying out modification or improvements, if any, on the goods before re-sale”;

3. In section 3 of the principal Act,— Amendment of section 3.

(1) in sub-section (1), for the expression “is not less than one lakh of rupees”, the expression “exceeds three lakhs of rupees” shall be substituted;

(2) in sub-section (2), after the proviso, the following proviso shall be added, namely:

“Provided further that in the case of goods mentioned in the First Schedule which are taxable at the point of first sale, the tax under this Act shall be payable by the first or earliest of the successive dealers in the State who is liable to tax under this section;

(3) In sub-section (3),—

(a) for the expression “mentioned in the First Schedule, other than those falling under item 56 in Part D of the said Schedule”, the expression “other than those falling under item 22 in Part D mentioned in the First Schedule, goods falling under Part A of the Third Schedule, goods falling under item 1 of the Sixth Schedule” shall be substituted.

(b) in the first proviso, for clause (a), the following clause shall be substituted, namely :—

“(a) any sale of goods falling under items 1 and 2 in Part-F and item 2 in Part-I of the said Schedule; and”;

(4) after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Notwithstanding anything contained in sub-section (2), but subject to the provisions of sub-section (1), the tax payable by dealer in respect of sale of any of the goods mentioned in item 34 in Part-C items 24, 32, 36 and 40 in Part-D and item 10 in Part-E of the First Schedule, to any other dealer for installation of, and use in, his factory site situate within the State for the manufacture of any goods shall be at the rate of three per cent on the turnover relating to such sale:

Provided that the provisions of this sub-section shall not apply to any sale, unless the dealer selling such goods furnishes to the assessing authority in the prescribed manner and within the prescribed period, a declaration duly filled in and signed by the dealer to whom the goods are sold, containing the prescribed particulars in the prescribed form obtained from the prescribed authority:

Provided further that any such dealer, who, after purchasing the goods in respect of which he had furnished any declaration, fails to install the goods and make use of the goods so purchased for the purpose specified in the declaration or disposes of such goods in any other manner within a period of five years shall pay the difference of tax payable on the turnover relating to sale of such goods at the rate prescribed and three per cent”.

Insertion of  
new section  
3-C.

4. After section 3-B of the principal Act, the following section shall be inserted, namely :—

“3-C. Levy of value added tax.—

Notwithstanding anything contained in sub-sections (1), (2) and (2-B) of section 3 and sections 3-A and 3-B, every dealer whose total turnover for a year exceeds seventy five lakhs of rupees shall pay a tax on the turnover of resale of goods at the rate specified in the respective Schedule in such manner prescribed”.

Insertion of  
new sections  
4-E and 5.

5. After section 4-D of the principal Act, the following sections shall be inserted, namely:—

“4-E. Refund of Tax in certain cases.—

A registered 100 percent export oriented unit or unit located in the Madras Export Processing Zone shall be entitled for Refund of the whole of the tax paid by it on the purchase of any goods, including consumable, packing materials and labels, but excluding plant and machinery, which has been used by such unit in the manufacture and assembling, packing or labelling of goods manufactured within the State and sold by way of export by such unit:

Provided that the unit shall satisfy such conditions and shall submit an application for refund in such manner and in such form as may be prescribed.

5. Tax on goods purchased by dealers registered under Central Act 74 of 1956.—

Notwithstanding anything contained in sub-section (1) of section 3, every dealer registered under sub-section (3) of section 7 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall, whatever be the quantum of his turnover, pay tax for each year in respect of the sale of goods with reference to the purchase of which he has furnished a declaration under sub-section (4) of section 8 of the said Central Act, at the rates specified under sub-sections (2) and (2 B) of section 3 or section 3-A or 3-B or 4”.



(b) A dealer shall not be eligible for making self-assessment,—

(i) for a successive period of three years, including the year of assessment, if he is found to have suppressed his sale or purchase turnover at the time of inspection in the year of assessment ; or

(ii) if the proof of payment of tax admitted by him in his return has not accompanied the return ; or

(iii) if he is doing his business for the first year or last year :

Provided that where a dealer claims refund of tax exceeding ten thousand rupees, he shall file all the relevant accounts and records in connection with such claim for scrutiny by the assessing authority.

(1-A) Notwithstanding anything contained in the proviso to clause (a) of sub-section (1), twenty-five per cent of the total number of such assessments shall be selected by the Commissioner in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by the dealer in this connection and in such cases, final assessment orders shall be passed in accordance with the provisions of this Act. ”

8. In section 21 of the principal Act,—

Amendment  
of section 21

(1) in sub-section (1),

(a) for the expression “ one hundred rupees ”, the expression “ two hundred rupees ” shall be substituted ;

(b) the following proviso shall be added, namely :—

“ Provided that any dealer who has registered under the companies Act, 1956 (Central Act 1 of 1956) or who has been doing business continuously for a period of five years and who desires to pay a registration fee for five years in a lumpsum may do so at his option by paying a sum of rupees one thousand for the principal place of business and rupees one hundred in respect of each of his additional places of business other than the principal place of business ” ;

(2) in sub-section (3), for the expression “ shall be valid for a year ”, the expression “shall be valid for one year or five years, as the case may be”, shall be substituted.

9. In section 45 of the principal Act, in sub-section (2), in clause (e), for the expression “ under the proviso to sub-section (3) of section 3 ”, the expression “under the second proviso to sub-section (3) or sub section (5) of section 3 ” shall be substituted.

Amendment  
of section 45

(By order of the Governor)

A. K. RAJAN,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 20th February 1997 and is hereby published for general information:—

ACT No. 12 OF 1997.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1997. Short title and commencement

(2) It shall come into force at once.

Tamil Nadu Act  
1 of 1959.

2. In section 24 of the Tamil Nadu General Sales Tax Act, 1959,—

Amendment of  
section 24.

(1) in sub-section (3), in the second proviso,—

(a) for the words “any order of assessment under this Act” the words “any order of assessment or revision of assessment under this Act” shall be substituted.

(b) for the words “as if such amount had been the subject matter of the appeal for revision the words as if such amount had been specified in the order of assessment or revision of assessment, as the case may be shall be substituted.

2. (a) in sub-section (4), for the words, from the date of the order of assessment or revision of assessment or order passed in appeal, revision or review, the words “from the date of the order of assessment or revision of assessment and in the case of order passed in appeal, revision or review, within a period of ninety days from the date of receipt of the order” shall be substituted;

(b) after sub-section (4), the following Explanation shall be added, namely:—

“Explanation.—For the purpose of this section, the expression “order passed in appeal, revision or review”, shall not include an order passed in such appeal, revision or review with direction to make fresh assessment order.

(By order of the Governor.)

A.K. RAJAN,  
Secretary to Government, Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 20th February 1997 and is hereby published for general information:—

ACT No. 13 OF 1997.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1997.

Short title  
and com-  
mencement.

(2) It shall be deemed to have come into force on the 17th day of July 1996.

Tamil Nadu Act 1 of 1959. 2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment  
of section 3.

(1) in sub-section (3), for the expression "other than those falling under item 22 in Part-D mentioned in the First Schedule" the expression "other than ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit" shall be substituted:

(2) in sub-section (5), for the expression "in respect of sale of any of the goods mentioned in item 34 in Part-C, item 24, 32, 36 and 40 in Part-D and item 10 in Part-E of the First Schedule", the expression "in respect of sale of any of the goods mentioned in the Eighth Schedule" shall be substituted.

3. After the Seventh Schedule to the principal Act, the following Schedule shall be added, namely:—

Addiion of  
new  
Schedule

THE EIGHTH SCHEDULE.

(See section 3 (5).)

Serial number.	Description of the goods.
1.	Furnaces and boilers of all types including fluidised bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel, parts and accessories thereof.
2.	(A) Generators, Generating sets, transformer and non-electronic voltage stabilisers. (B) All Electrical transformers (other than the small transformers mentioned under item 51 in Part-D) including— (i) Transmission power transformers (33 KV to 232KV) (ii) Distribution transformer (3.3 KV to 33KV) (iii) Traction power transformers (110KV) (iv) Booster transformers (25 KV or thereabouts). (v) Furnance transformer (vi) Resinpotted transformers (11 KV or thereabouts) (vii) Welding transformers (viii) Step up transformers 230 V/up, 5 to 50 KV and 415/5 to 50 KV (ix) Auto transformer (variac) (x) Instrument transformers like current transformers and potential transformers. (C) Parts and accessories of sub-items (A) and (B) above.
3.	Machineries of all kinds (other than those specifically mentioned in this schedule) worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal or (viii) any other form of fuel or power (excluding human or animal labour) (ix) parts and accessories of machineries and tools used with the mechineries mentioned in sub-item (i) to (viii) above.

4. Oil engines, parts and accessories thereof.

5. Power driven pumps for liquids and elevators whether or not fitted with a measuring device, excluding pump sets of 3 h.p. or 5 h. p. including (a) Motor pumps (b) Centrifugal pumps (horizontal or vartical pumps) (c) Deep tube well turbine pumps (d) Submersible pumps (e) Axial flow and mixed flow vertical pumps (f) Jet and mono-block pumpsets (g) parts and accessories which are actually adapted for use with pumps in sub-items (a) to (f) above and (h) Valves.

6. Power factor and shunt capacitors of all kinds and parts and accessories thereof".

(By order of the Governor)

A. K. RAJAN,  
Secretary to Government  
Law Department.

Amil  
ct 88

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th May 1997 and is hereby published for general information:—

**ACT No. 39 OF 1997.**

**An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1 (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1997.

**Short title  
and com-  
mencement.**

(2) It shall be deemed to have come into force on the 1st day of April 1997.

Tamil Nadu  
Act 1 of 1959

2. After section 3-C of the Tamil Nadu General Sales Tax Act, 1959 (herein after referred to as the principal Act), the following sections shall be inserted, namely:—

**Insertion of  
new sections  
3-D and 3-E**

**3-D. Payment of tax by hotels, restaurants and sweet stalls.—**

(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than twenty five lakhs of rupees for the year on the sale of food and drinks in hotels, restaurants, sweet stalls and any other eating houses other than those falling under item 20 of PART-C of the First Schedule, shall pay tax at the rate specified in PART-A of the Ninth Schedule.

(2) A dealer liable to pay tax under sub-section (1) shall not collect any amount by way of tax or purporting to be by way of tax on the sale of food and drinks.

**3-E. Payment of tax by dealers in jewellery.—**

(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not more than fifty lakhs of rupees for the year on the sale of gold

and silver jewellery including articles thereof, shall pay tax at the rate specified in PART-B of the Ninth Schedule.

(2) a dealer liable to pay tax under sub-section (1) shall not collect any amount by way of tax or purporting to be by way of tax on the sale "

3. In section 7-D of the principal Act, for sub-section (1) excluding the proviso thereto, the following sub-section shall be substituted, namely:— Amendment of section 7-D

“(1) Notwithstanding anything contained in sub-section(2) of section 3, every dealer in lottery tickets in the State may, at his option, instead of paying tax in accordance with the provisions of that sub-section, compound the tax liability in respect of sale of lottery tickets and pay the compounded amount at the following rate, namely:—

Type of draw	Rate per draw
Weekly draw or draw, the period of which is less than a week.	Ten thousand rupees
Fort-nightly draw	Fifteen thousand rupees
Monthly draw	Twenty-five thousand rupees
Monthly bumper draw	Forty thousand rupees
Special bumper draw or Festival bumper draw	Sixty thousand rupees.”

4. In the Third Schedule to the principal Act, in PART-B, for item 48 and the entries relating thereto, the following item and entries shall be substituted, namely:— Amendment of Third Schedule

“48. Food and drinks (falling under item 20 of PART-C of the First Schedule) sold by —

- (i) any Hotel other than a Star Hotel recognised as such by the Tourism department of the State Government or the Government of India;
- (ii) any restaurant other than those attached to such Star Hotels;
- (iii) any other eating house;
- (iv) any Sweet Stall;

whose total turnover does not exceed twenty-five lakhs of rupees per annum.”

5. After the Eighth Schedule, the following Schedule shall be added, namely:— Addition of new Schedule

### “NINTH SCHEDULE

#### Part-A (See section 3-D)

	Rate of tax
(i) Where the total turnover exceeds twenty-five lakhs of rupees, but does not exceed thirty lakhs of rupees.	Twenty-four thousand rupees per annum.
(ii) where the total turnover exceeds thirty lakhs of rupees but does not exceed forty lakhs of rupees.	Thirty-six thousand rupees per annum.

- |       |   |  |
|-------|---|--|
| (iii) | where the total turnover exceeds forty lakhs of rupees but does not exceed fifty lakhs of rupees. | Forty-eight thousand rupees per annum. |
| (v)   | where the total turnover exceeds fifty lakhs of rupees.   | Two per cent of the total turnover.    |

*Explanation.* — For the purposes of computing the total turnover, the purchase turnover liable to tax under section 7-A of the Act shall be added to the sales turnover.

### Part-B

(See section 3-E)

		Rate of tax
(i)	Where the total turnover exceeds three lakhs of rupees but does not exceed five lakhs of rupees.	Six thousand rupees per annum.
(ii)	where the total turnover exceeds five lakhs of rupees but does not exceed ten lakhs of rupees.	Twelve thousand rupees per annum.
(iii)	where the total turnover exceeds ten lakhs of rupees but does not exceed twenty lakhs of rupees.	Twenty-four thousand rupees per annum.
(iv)	where the total turnover exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees.	Forty-eight thousand rupees per annum.
(v)	where the total turnover exceeds thirty lakhs of rupees but does not exceed forty lakhs of rupees.	Seventy-two thousand rupees per annum.
(vi)	where the total turnover exceeds forty lakhs of rupees but does not exceed fifty lakhs of rupees.	Eighty-four thousand rupees per annum.

*Explanation.* — For the purpose of computing the total turnover, the turnover of sales of bullion and silver as specified in item 1 of Part-A of First Schedule, the turnover of purchase of wornout or beaten jewellery as specified in item 3 of Part-A of the First Schedule, the purchase turnover of bullion and silver liable to tax under section 7-A shall be included.”

(By order of the Governor)

**A.K. RAJAN,**  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th May 1997 and is hereby published for general information.—

**ACT No. 40 OF 1997.**

**An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 1997.

**Short title  
and Com-  
mencement.**

(2) (a) the provisions of this Act, except sub-clause (b) of clause (2), and sub-clause (a) and sub-clause (b) of clause (4), of section 2, shall be deemed to have come into force on the 5th day of March, 1997:

(b) Sub-clause (b) of clause (2), and sub-clause (a) and sub-clause (b) of clause (4), of section 2, shall be deemed to have come into force on the 6th day of February, 1997

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in the First Schedule,—

**Amendment  
of First  
Schedule.**

(1) in Part-A,

(a) for item 1 and the entries relating thereto, the following items and entries shall be substituted, namely:—

1. Accessories of Television Set.

**First sale.**

1-A Bullion, that is to say, gold and silver in mass and uncoined, pure or alloy, and specie including palaramarel silver and kora gold.

**First sale.**

1-B Modem and speakers, parts and accessories thereof. First sale.

1-C Parts and accessories (including ribbons) of electronic goods falling under items 18 and 75 of Part B, items 18 and 49 of Part-C and items 18, 19, 20, 21, 26, 52, 58, 61 and 66 of Part-D of the First Schedule by any dealer. First sale.

(b) after item 2 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“2-A Small transformers used in electronic equipments, including:—

(i) Transformers (Power and Control) (Step down from 230 V to less than 100 V of power rating not exceeding 250 VA), (ii) Buck boost transformers (230 V less than 100 V), (iii) Inverter transformers, (iv) isolation transformers, (v) Rectifier transformers, (vi) Ferro resonant transformers, (vii) Line driver transformers (less than 50 VA), (viii) Fly back transformers/line output transformers/Extra high tension transformers, (ix) Main filter transformers, (x) Line driver transformers, (xi) Toroidal core transformers and R-Core transformers, (xii) Switch mode power supply transformers.

(sub-items (viii) to (xii) above are ferrite transformers).

*Explanation.*— All the above transformers shall be deemed to fall under this item only if each of them has not even one of the windings rated above 500 V AC. First sale.

(2) in Part-B, —

(a) after item 6 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“6-A Biomass Briquettes First sale.”

(b) after item 7 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“7-A Biscuits which are sold under a brand name not registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) First sale.”

(c) after item 7-A as so inserted and the entries relating thereto, the following items and entries shall be inserted, namely:—

“7-B Blue Metal First sale.”

7-C Brass and Copper domestic utensils First sale.”

(d) in item 18, for the entry in column(2), the following entry shall be substituted, namely:-

“Computers of analog and digital varieties and peripherals.”

(e) in item 21, in the entries in column (2), the expression “carrriages for invalid persons” shall be omitted:

(f) after item 22 and the entries relating thereto, the following items and entries shall be inserted, namely:-

“22-A. Fish net First sale.”

	22-B Flavoured Milk with or without brand name	First sale
st sale.	22-C Footwear without brand name	First sale
st sale.;"	22-D Fried Groundnut Kernel	First sale.;"
	(g) after item 24 and the entries relating thereto, the following item and entries shall be inserted, namely:-	
	24-A Glass Beads and Glass Marbles (Goli gundu)	First sale.;"
	(h) item 27 and the entries relating thereto shall be omitted;	
	(i) after item 32 and the entries relating thereto, the following item and entries shall be inserted, namely:-	
	32-A Helmets	First sale.;"
	(j) item 35 and the entries relating thereto shall be omitted.	
	(k) after item 43 and the entries relating thereto, the following item and entries shall be inserted, namely:-	
	43-A Mosquito destroyers and insect killer devices including heating devices used with insect repellent mats	First sale."
st sale.;"	(l) after item 46 and the entries relating thereto, the following item and entries shall be inserted, namely:-	
	46-A Paper bags	First sale.;"
	(m) for item 47 and the entries relating thereto, the following items and entries shall be substituted, namely:-	
t sale.;"	47. Old brass, copper and stainless steel vessels	Last purchase.
	47-A Parched gram or fried gram	First sale.
st sale.;"	47-B Parts and accessories of sewing and embroidery machines of all kinds and needles used therewith.	First sale.;"
	(n) for item 52 and the entries relating thereto, the following item and entries shall be inserted, namely:-	
st sale.	52 Plastic scrap	Last purchase
st sale.;"	52-A Power tiller	First sale.;"
	(o) items 65 and 66 and the entries relating thereto shall be omitted;	
	(p) after item 69 and the entries relating thereto, the following items and entries shall be inserted, namely:-	
	69-A Sprinkler and Drip irrigation equipments	First sale
	69-B Stainless steel household and domestic utensils including copper or other metal bottomed utensils and non-stick lined utensils	First sale
t sale	69-C Stationery goods namely, painting boxes, painting water colours, oil colours in cakes or in liquid forms, drawing boards, brushes used therein.	First sale.;"



(q) after item 70 and the entries relating thereto, the following item and entries shall be inserted, namely:-

70-A Student's Note books and copy Books other than those specified in item 54 of Part-B of the Third Schedule First sale.";

(r) after item 72 and the entries relating thereto, the following item and entries shall be inserted, namely:-

72-A Tamil Typewriters First sale.";

(s) in item 74, in the entries in column (2), the expression "Tapioca Kappi and Tapioca Thippi" shall be omitted;

(t) in item 75, for the entries in column (2), the following entries shall be substituted, namely:—

"Television sets and T.V. Antenna.";

(u) items 77 and 78 and the entries relating thereto shall be omitted;

(v) before item 79 and the entries relating thereto, the following item and entries shall be inserted, namely:-

78-A Toys of all kinds First sale.";

(w) after item 82 and the entries relating thereto, the following item and entries shall be inserted, namely:-

82-A Waste Paper First sale.";

(3) in Part - C. -

(a) for item 1 and the entries relating thereto, the following items and entries shall be substituted, namely:-

"1. Adisarakku items, that is to say, First sale

1. Adi Thanda
2. Angle Brackets
3. Arukamanai
4. Bed Bolt
5. Clamps used in pump sets
6. Door Chains
7. Door Jakki
8. Door Kundu
9. Door Pattas
10. Dosai Chatti
11. Ghamellas or Santhu Chatti
12. Keels
13. Keels used in pump sets
14. Kokki Bolt
15. Kolu Pattai used in tractor
16. Kolu Pattai
17. Kolu Aani Kasu Aani used in ploughs
18. Kunnzhact

19. Kondis  
 20. L Brackets  
 21. Mookanam Kayiru Chains  
 22. Nambu  
 23. Spoons made of steel  
 24. T. Thappal  
 25. Vandi Pattai  
 26. Vandi Acchu  
 27. Vasakkal Brackets

1-A Aluminum, pure or alloy in the form of,—

First sale.;

(i) Ingots (ii) Bars (iii) Blocks (iv) Slabs (v) Billets (vi) Shots (vii) Pellets (viii) Plates (ix) Sheets (x) Circles (xi) Wires (xii) Strips (xiii) Rods (xiv) Wire rods and (xv) any alloy of aluminium with any other metal or metals on the turnover relating to components which have not already suffered tax:

Provided that, if any, aluminium, pure or alloy has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under the same or any other sub-items aforesaid.

(b) in item 12, in sub-item (ii) in the entries in column (2), the expression "flavoured milk and" shall be omitted;

(c) in item 18, for the entries in column (2), the following entries shall be substituted, namely:-

"Electronic instruments including cash Registers, tabulating and calculating machines.":

(d) in item 21, in the entries in column (2), the expression "or without" shall be omitted;

(e) after item 22 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"22-A Handicrafts articles

First sale.;

(f) in item 41, in the entries in column (2), the expression "parts and accessories thereof and needles used therewith" shall be omitted;

(g) in item 42, in the entries in column (2), after the expression "goggles and attachments", the expression "lenses for spectacles including contact lenses and" shall be inserted;

(h) in item 43, sub-items (ii) and (iv) and the entries relating thereto shall be omitted;

(i) after item 44 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"44-A Tarpaulin

First sale.;

(j) in item 49, in the entries in column (2), the expression "and accessories for use therewith" shall be omitted;

(k) after item 49 and the entries relating thereto, the following items and entries shall be inserted, namely:-

49-A Typewriters, (excluding electronic typewriters) parts and accessories First sale thereof, typewriter ribbon used therewith, whether or not in spools, and correction fluids

49-B Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof First sale.

(l) item 51 and the entries relating thereto shall be omitted:

(4) in Part D, -

(a) in item 5, in the entries in column (2), for the expression "Biscuits, toffees", the expression "Toffees" shall be substituted:

(b) after item 5 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"5-A Biscuits which are sold under a trade mark registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) First sale."

(c) in item 18, in the entries in column (2), the expression "accessories thereof, ribbons, plates used therewith" shall be omitted:

(d) in item 19, in the entries in column (2), the expression "and accessories of all such goods" shall be omitted:

(e) in item 20, in the entries in column (2), the expression "accessories thereof and ribbons used therewith" shall be omitted:

(f) in item 21, in the entries in column (2), the expression "accessories thereof and Electronic typewriter ribbons whether or not in spools" shall be omitted:

(g) in item 26, for the entries in column (2), the following entries shall be substituted, namely:-

"Gramophones of all kinds including record players, radio gramophones, gramophone records, matrices for records and record changers"

(h) items 28, 38 and 40 and the entries relating thereto shall be omitted:

(i) after item 46 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"46-A. REP licence/Exim Scrip. First sale."

(j) item 51 and the entries relating thereto shall be omitted:

(k) in item 52, in the entries in column (2), the expression "parts and accessories thereof and head cleaner in any form" shall be omitted:

(l) in item 53, for the entries in column (2),

the following entries shall be substituted, namely -

"Sound transmitting equipments of every description including telephones, inter-com devices, loud speakers including stereo or hi-fi amplifiers, speaker systems which are used with stereo or hi-fi musical systems, micro phones and stands therefor, head phones, ear phones and combined

microphones/speaker sets, parts and accessories thereof and telephone cables and fibre optic cables.”;

- (m) in item 58, in the entries in column (2), the expression “parts and accessories thereof” shall be omitted;
- (n) item 60 and the entries relating thereto shall be omitted;
- (o) in item 61, in the entries in column (2), the expression “parts and accessories thereof” shall be omitted;
- (p) in item 66, in the entries in column (2), the expression “parts and accessories thereof such as” shall be omitted;

(5) in Part - E, —

- (a) in item 4, in sub-item (ii), in the entries in column (2), the expression “flavoured milk and” shall be omitted;
- (b) in item 5, sub-item (xiv) and the entries relating thereto shall be omitted;
- (c) in item 11, in the entries in column (2), for sub-item (iv), the following sub-item shall be substituted, namely:-

“(iv) Glass jars and glass bottles”;

(6) in Part - G, —

- (a) in item 4, for the expression “optical lenses” in column (2) the following shall be substituted, namely:-
- “Optical lenses other than lenses for spectacles”;
- (b) after item 12 and the entries relating thereto, the following item and entries shall be inserted, namely:-

“12-A Pan Masala by whatever name called containing betel nuts, that is **First sale.**;  
to say, nut of areca, Catachu broken and perfumed and lime or menthol  
or sandal oils or cardamom or tobacco or any one or more of these  
ingredients.

- (c) item 20 and the entries relating thereto shall be omitted.

3. In the principal Act, in the Third Schedule, in Part-B, —

**Amendment  
of Third  
Schedule.**

- (a) in item 21, under the heading “I. List of agricultural implements exclusively used with human power”, after sub-item (15), the following sub-item shall be added, namely:-

“(16) Sledge Hammer”;

- (b) for item 25 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“25. Products of Palm industry other than those listed in First Schedule and  
of articles such as baskets, mats, brushes, fans manufactured out of

Palm leaves, Coconut leaves and Date leaves and Thatti, Koodai Muram and other products of Bamboo”.

(c) for item 34 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“34. Piper cubeba Linn., Kaempferia galanga Linn., Tribulus terrestris Linn., Woodfordia fruticosa Kunt., Aconitum napellus Linn., Quercus infectoria Olf., Magnolia fuscata Andr., Somolocis racemosa Roxb., Indigofera tinctoria Linn., Boerhaavia diffusa Linn., Nellikai, Thippilli, Cassia flower, Galangal roots, Big Galangal roots, Karbogarisi, Hemidusmus, Calamus root, Gymnema, Sylvestra, Sarja Rasam (Damarbatu), Bondu nut, Black cumin, Athimaturam (Clyzorrhiza or Liquorice roots), Nillap Panai Kizhangu, Andrographis paniculata, Mulaippa Vidhai, Andropogon muricatus, Oxilium Savivum, Satavari, Bishop weed, Dill seeds, Withania somnifera, Benjamine, Pomogranite Shell, Vilvapazham, Vlampazham, Siruthekku, Pippra Moolam, Patakam, Stramonium seeds, Saraswathi leaves, Thulasi leaves, Stone flower, Vempadampattai, Hibiscus and Kasthuri Turmeric.”;

(d) after item 35 and the entries relating thereto, the following item and entries shall be inserted, namely:-

“35-A. Drugs used in the treatment of cancer, leprosy and tuberculosis, namely:-

Inj. Streptomycin  
 Cap. Rifampicin  
 Tab. INH  
 Tab. Ethambutol  
 Tab. Pyrazinamide  
 Tab. Diamino-Diphenyl Sulphone  
 Tab. Azathioprine  
 Inj. Adriamycin  
 Inj. Cisplatin  
 Inj. 5-Fluorouracil  
 Inj. Mitomycin C  
 Inj. Vincristine  
 inj. Cyclophosphamide  
 Tab. Cyclophosphamide  
 Inj. Etoposide  
 Inj. Veriblastine  
 Tab. Busulphan  
 Inj. Methotrexate  
 Tab. Methotrexate  
 Cap. Damazol  
 Tab. Tamozifen litrate.”;

(e) in item 36, in the entries, the following shall be added at the end, namely -

“and cycle earnings for invalid persons”

56

(f) for item 54 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“54. Students’ note-books and copy books manufactured out of paper purchased from registered dealers liable to pay tax under this Act.”

(g) in item 57, after sub-item (iv) and the entries relating thereto the following sub-items and entries shall be added, namely:-

“(v) Cattle feed, other than those falling under item 12 of Part-B of the First Schedule and Wheat bran

(vi) Fish feed.”

(h) for item 75 and the entries relating thereto, the following item and entries shall be substituted, namely:-

“75. Coconut husk, coconut shell and its chips”;

(i) after item 79 and the entries relating thereto, the following item and entries shall be inserted, namely:-

“79-A. Old Silver metti, Anklet, and waist cord purchased for the manufacture of new silver metti, anklet and waist cord.”

(j) after item 81 and the entries relating thereto, the following items and entries shall be added, namely -

82 Panjambudham

83 Educational charts and maps including tourist guide maps

84 Groundnut shell

85 Shikakai powder

86 Senna leaves, pods and cassia leaves

87 Tapioca Kappi and Tapioca Thippi

88. Thonnai

89 Gum Benzoin (Sambirani)

90 Sea shell and articles made thereof

91 Curd

92 Hosiery goods (other than those made wholly or partly of wool)

93 Ladam

94 Ladam anni

95 Vibuthi

96 Namakatty

97 Pulichakeerai rope.”

(By order of the Governor)

**A.K. RAJAN,**  
*Secretary to Government,  
Law Department.*



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 560 ]

CHENNAI, THURSDAY, NOVEMBER 6, 1997

Aippasi 21, Isvara, Thiruvalluvar Aandu—2028

## Part IV — Section 2 Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th October 1997 and is hereby published for general information :—

ACT NO. 60 OF 1997.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-Eighth Year of the Republic of India as follows:—

1, (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1997. Short title and Commencement.

(2) (a) All sections except sections 4 and 11 shall come into force at once.

(b) section 4 shall be deemed to have come into force on the first day of April 1996.

(c) section 11 shall come into force on the first day of April 1998.

Tamil Nadu  
Act I of 1997.

2. In section 7-A of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the Principal Act), in sub-section (1) for clause (a) the following clause shall be substituted, namely:— Amendment of section 7-A,

“(a) consumes or uses such goods in or for the manufacture of other goods for sale or otherwise or”.

stitution  
section 10.

3. For section -10 of the Principal Act, the following section shall be substituted namely:—

10. Burden of proof:— (1) For the purpose of assessment of tax under this Act the burden of proving that any transaction or any turnover of a dealer is not liable to tax shall lie on such dealer.

(2) Notwithstanding anything contained in this Act or in any other law for the time being in force, a dealer in any of the goods liable to tax in respect of the first sale or first purchase in the State shall be deemed to be the first seller or first purchaser as the case may be of such goods and shall be liable to pay tax accordingly on his turnover of sale or purchase relating to such goods, unless he proves that the sale or purchase as the case may be of such goods had already been subjected to tax under this Act.

(3) Where any dealer knowingly produces a false bill vouchers declaration certificate or other document with a view to support or make any claim that a transaction of sale or purchase effected by him is not liable to be taxed or liable to be taxed at a lower rate, the assessing authority shall on detecting such production direct the dealer producing such document to pay as penalty a sum—

(i) which shall be in the case of first such detection fifty percent of the tax due in respect of such transaction; and

(ii) which shall be in the case of second or subsequent detections one hundred per cent of the tax due in respect of such transaction:

Provided that no penalty shall be levied without giving the dealer an opportunity of being heard”.

endment  
section 12.

4 In section 12 of the Principal Act,—(1) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2-A) (a) An assessment in respect of registered dealers under sub-sections (1), (1-A) and (2) shall be made within a period of three years from the expiry of the year to which the assessment relates and in the case of other dealers the assessment shall be completed within a period of three years from the expiry of the year to which the assessment relates.”

Provided that where an assessment made under this section or section 16 is set aside by the authorities under section 31, 31-A, 34, 36 or 38, as the case may be, and there by, the assessing authority is directed to make a fresh assessment, the assessing authority shall pass fresh orders within a period of one year from the date of receipt of such direction :

Provided further that the time limit shall apply to the assessment for the financial years, commencing on the 1st day of April 1996 .

Provided also that any assessment relating to any financial year prior to the financial year commencing on the 1st day of April 1996 shall be completed on or before the 31st day of March 2000.

(b) The Commissioner of Commercial Taxes may, by order, direct any assessing authority to defer assessment pending clarification by him on any question referred to him under section 28-A if such question has a bearing on such assessment. The period between the date of such direction and the date on which such clarification has been received shall be excluded in computing the period specified in this sub-section for the purpose of making the assessment.



(c) Where an assessment is not concluded within the time specified the, total and the taxable turnover declared by a dealer in his return shall be deemed to have been assessed for that year on the basis of the said return under the provisions of this Act.

(2B) In Computing the period of limitation for assessment under this section the following period shall be excluded, namely :—

(i) the time during which the proceedings for assessment remained stayed under the orders of a civil court or other authority;

(ii) the time during which any appeal or other proceeding in respect of any other assessment or reassessment is pending before the Special Tribunal, the High Court or the Supreme Court involving a question of law having a direct bearing on the assessment in question;

(iii) the time during which any appeal or proceeding in respect of any assessment or reassessment of the same part of the turnover made under any other enactment was pending before any appellate or revisional authority or the Special Tribunal or the High Court or the Supreme Court.”;

(2) In sub-section (3), the following Explanation shall be added at the end, namely:—

“Explanation;—For the purpose of levy of penalty under clause (b) above, the tax assessed on the following kinds of turnover shall be deducted from the tax assessed on final assessment:—

(i) Turnover representing additions to the turnover as per books made by the assessing authority without any reference to any specific concealment of turnover from the accounts ;

(ii) Any turnover estimated by the Assessing Authority with reference to any specific concealment of any turnover from the accounts;

(iii) Any turnover on which tax is paid at the concessional rate subject to the condition of furnishing any declaration but where such declaration could not be furnished at the time of assessment.”.

5. After section 19-A of the Principal Act, the following section shall be inserted  
namely:— Insertion of new  
section 19-B.

“19-B. Liability to tax private company on winding up.—Where a dealer is a private company and such company is wound up, every person who was a director of such company at the time of such winding up shall, notwithstanding such winding up, be jointly and severally liable for the payment of tax, penalty or other amount payable under this Act by such company whether assessment is made prior to or after such winding up unless he proves that the non-payment of tax cannot be attributed to any gross neglect misfeasance or breach of duty on his part in relation to the affairs of the Company.”.

6. In section 21 of the Principal Act, sub-section (7) shall be omitted. Amendment of  
section 21.

7. After section 28 of the Principal Act, the following section shall be inserted,  
namely :— Insertion of  
new section  
28-A.

“28-A. Power to issue clarification by Commissioner of Commercial Taxes.—

(1) The Commissioner of Commercial Taxes on an application by a registered dealer, may clarify any point concerning the rate of tax under the Act. Such clarification shall be applicable to the goods specified in the application:

Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(2) The Commissioner of Commercial Taxes may, if he considers it necessary or expedient so to do, for the purpose of uniformity in the work of assessment and collection of tax, clarify any point concerning the rate of tax under this Act or the procedure relating to assessment and collection of tax as provided for under this Act.

(3) All persons working under the control of Commissioner of Commercial Taxes shall observe and follow the clarification issued under sub-section (1) and sub-section (2)."

Amendment of section 31.

8. In section 31 of the Principal Act, in sub-section (1),—

(1) after the expression "section 4-A", the expression "sub-section (3) of section 10", shall be inserted;

(2) in the second proviso, for the expression "under section 12", the expression "under sub-section (3) of section 10, section 12" shall be substituted.—

Amendment of section 31-A

9. In section 31-A, of the Principal Act, in sub-section (1),—

(1) after the expression "section 4-A," the expression "sub-section (3) of section 10," shall be inserted ;

(2) in the second proviso, for the expression "under section 12", the expression "under sub-section (3) of section 10, section 12" shall be substituted.

Amendment of section 32.

10. In section 32 of the Principal Act, in sub-section (1), after the expression "section 4-A," the expression "under sub-section (3) of section 10," shall be inserted.

Amendment of section 34.

11. In section 34 of the Principal Act,—

(1) in sub-section (1), the expression , "Appellate Assistant Commissioner under sub-section (3) of section 31 or by the Appellate Deputy Commissioner under sub-section (3) of section 31-A or by the" shall be omitted ;

(2) in the proviso to sub-section (2), the expression "Appellate Assistant commissioner or Appellate Deputy Commissioner" shall be omitted.

Amendment of section 36.

12. In section 36 of the Principal Act, for sub-sections (1) and (2), the following sub-sections shall be substituted, namely :—

"(1) Any officer empowered by the Government or any person objecting to an order passed by the Appellate Assistant Commissioner under sub-section (3) of section 31, or by the Appellate Deputy Commissioner under sub-section (3) of section 31-A, or by the Deputy Commissioner under sub-section (1) of section 32, may,—

(i) within a period of one hundred and twenty days, in the case of an officer so empowered by Government.

(ii) within a period of sixty days, in the case of any other person, from the date on which the order was served in the manner prescribed, appeal against such order to the Appellate Tribunal :

Provided that the Appellate Tribunal may, within a further period of one hundred and twenty days, in the case of an officer empowered by Government and sixty days in the case of any other person, admit an appeal presented after the expiration of the first mentioned period of one hundred and twenty days or sixty days, as the case may be, if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the first mentioned period.

(1-A) The officer empowered under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal has been preferred under sub-section (1) by the other party, may file within sixty days of the receipt of the notice, a memorandum of cross-objections and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1).

NTI

(A

55

(2) The appeal and the memorandum of cross-objections shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by such fee as may be prescribed :

Provided that no fee shall be payable by the officer empowered under sub-section (1).''

13. In section 45 of the Principal Act, after sub-section (7), the following sub-section shall be added, namely :—

Amendment of section 45.

“(8) Any person who knowingly issues a false bill, voucher, declaration, certificate or other document with a view to support any dealer to claim exemption or reduction in rate of tax on the sale or purchase of any goods under this Act, shall, on conviction, be liable to simple imprisonment which may extend to three months and in the event of a second or subsequent conviction to rigorous imprisonment for six months.”

14. All proceedings initiated under sub-section (1) of section 34 of the Principal Act and pending before the joint Commissioner of Commercial Taxes immediately before the date of commencement of section 11 of this Act shall be heard and disposed of by the Joint Commissioner of Commercial Taxes as if, this Act had not been passed.

Disposal of pending cases before Joint Commissioner of Commercial Taxes.

(By order of the Governor)

A. K. RAJAN,  
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th March 1998 and is hereby published for general information :—

ACT No. 2 OF 1998

*An Act to amend the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1997.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth Year of the Republic of India as follows :—

1. This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Amendment Act, 1998. Short title

Tamil Nadu Act 60 of 1997. Amendment of section I.  
 2. In section 1 of the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1997, in sub-section (2), for clause (c), the following clause shall be substituted, namely :—

“(c) Section 11 shall come into force on the 1st day of June 1998.”.

(By order of the Governor.)

A. K. RAJAN,

Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd December 1998 and is hereby published for general information :—

**ACT No. 45 OF 1998.**

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1998. **Short title and commencement.**

(2) (a) Clause (1) of section 2 and clause (1) of section 3 shall be deemed to have come into force on the 28th day of August 1998 ;

(b) Clause (2) of section 2 and clause (2) of section 3 shall be deemed to have come into force on the 8th day of September 1998.

Tamil Nadu  
Act of 1959.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in the First Schedule, in Part-B,— **Amendment of First Schedule.**

(1) in item 9, for sub-item (iv), the following sub-item shall be substituted, namely :—

“(iv) Country bricks and country tiles made of baked clay, whether machine made or hand made (other than those falling elsewhere under the Schedules) and stoneware.” ;

(2) for item 12 and the entries relating thereto, the following item and entries shall be substituted, namely :—

“ 12. Cattle feed supplements and concentrates. **First sale.”**

3. In the principal Act, in the Third Schedule, in Part-B,— **Amendment of Third Schedule.**

(1) for item 40 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“ 40. Thali made of gold, not exceeding eight grams in weight inclusive of all attachments to such Thali but without chain.” ;

(2) in item 57, for sub-item (v), the following sub-item shall be substituted, namely:—

“(v) Cattle feed and wheat bran used for cattle feed, including compounded cattle feed, other than those falling under item 12 of Part-B of the First Schedule.”.

(By Order of the Governor.)

A. K. RAJAN,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 1999 and is hereby published for general information:—

**ACT No. 14 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1999.

Short title and  
Commence-  
ment.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 31 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (1), in the second proviso, the following expression shall be added at the end, namely:—

Amendment of  
section 31.

“and twenty-five per cent of the difference of the tax assessed by the assessing authority and the tax admitted by the appellant.”

3. In section 31-A of the principal Act, in sub-section (1), in the second proviso, the following expression shall be added at the end, namely:—

Amendment of  
section 31-A.

“and twenty-five per cent of the difference of the tax assessed by the assessing authority and the tax admitted by the appellant.”

4. In section 36 of the principal Act, in sub-section (1), after the proviso, the following proviso shall be added, namely:—

Amendment of  
section 36.

“Provided further that no appeal filed by any person objecting to an order passed,—

(a) under sub-section (3) of section 31 or under sub-section (3) of section 31-A shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax as ordered by the Appellate Assistant Commissioner or by the Appellate Deputy Commissioner, as the case may be;

(b) under sub-section (1) of section 32, unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable, as the case may be, and twenty-five per cent of the difference of the tax ordered by the Deputy Commissioner under section 32 and the tax admitted by the appellant.”

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*

*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 1999 and is hereby published for general information:—

**ACT No. 15 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the fiftieth year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Insertion of new section 7-F.

2. After section 7-E of the Tamil Nadu General Sales Tax Act, 1959, the following section shall be inserted, namely:—

*"7-F. Deduction of tax at source in works contract.—(1) Notwithstanding anything contained in this Act, every person responsible for paying any sum to any dealer for execution of works contract shall, at the time of payment of such sum, deduct an amount calculated, at the following rate, namely:—*

- |                                |    |  |
|--------------------------------|----|--|
| (i) Civil works contract.      | .. | Two per cent of the total amount payable to such dealer;   |
| (ii) All other works contract. | .. | Four per cent of the total amount payable to such dealers: |

Provided that no deduction under sub-section (1) shall be made where,—

(a) no transfer of property in goods (whether as goods or in some other form) is involved in the execution of such works contract; or

(b) the dealer produces a certificate from the assessing authority concerned that he has no liability to pay or has paid the tax under section 3-B or section 7-C; or

(c) declared goods are purchased from a registered dealer within the State and used in the execution of works contract in the same form in which such goods were purchased:

Provided further that no such deduction shall be made under this section, where the amount or the aggregate of the amount paid or credited or likely to be paid or credited, during the year, by such person to the dealer for execution of the works contract including civil works contract does not or is not likely to, exceed one lakh rupees.

*Explanation.—For the purpose of this section,—*

- (i) the term 'person' shall include—
- (a) the Central or a State Government,
  - (b) a local authority,
  - (c) a corporation or body established by or under a Central or State Act,
  - (d) a company incorporated under the Companies Act, 1956 (Central Act 1 of 1956), including a Central or State Government undertaking,
  - (e) a society including a Co-operative Society,
  - (f) an educational institution, or

(g) a trust.

(ii) the term "civil works contract" shall have the same meaning as in the Explanation to section 7-C.

(2) Any person making such deduction shall deposit the sum so deducted to such authority, in such manner and within such time, as may be prescribed.

(3) Any person who makes the deduction and deposit, shall, within fifteen days of such deposit, issue to the said dealer a certificate in the prescribed form for each deduction, separately, and send a copy of the certificate of deduction to the assessing authority, having jurisdiction over the said dealer together with such documents, as may be prescribed.

(4) On furnishing a certificate of deduction referred to in sub-section (3), the amount deposited under sub-section (2), shall be adjusted by the assessing authority towards tax liability of the dealer under section 3-B or section 7-C, as the case may be, and shall constitute a good and sufficient discharge of the liability of the person making deduction to the extent of the amount deposited.

(5) Any person who contravenes the provisions of sub-section (1) or sub-section (2), shall pay, in addition to the amount required to be deducted and deposited, interest at two per cent per month of such amount for the entire period of default.

(6) Where the dealer proves to the satisfaction of the assessing authority that he is not liable to pay tax under section 3-B or section 7-C, the assessing authority shall refund the amount deposited under sub-section (2), after adjusting the arrears of tax, if any, due from the dealer, in such manner as may be prescribed.

(7) The tax or interest under this section shall become due without any notice of demand on the date of accrual for the payment by the person as provided under sub-sections (1) and (2)."

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th June 1999 and is hereby published for general information:—

**ACT No. 26 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1999.

Short title and commencement.

2. (a) The provisions of this Act, except sub-clause (a) of clause (1), sub-clause (q) of clause (2), clause (4), clause (8) and clause (9), of section 2, shall be deemed to have come into force on the 1st day of April 1999.

(b) Sub-clause (a) of clause (1), sub-clause (q) of clause (2), Clause (4), clause (8) and clause (9) of section 2 shall be deemed to have come into force on the 17th day of March 1999.

Amendment of First Schedule.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act):—

Tamil Nadu Act 1 of 1959.

(1) in PART-A,-

(a) in item 1-C, for the expression "PART-C and," the expression "PART-C, item I of PART-CC and" shall be substituted.

(b) after item 2-A and the entries relating thereto, the following item and entries shall be inserted, namely:-

"2-B, Vegetable vathal like sundavathal, brinjalvathal, kothavarangai vathal, manathakkali vathal, thamarai vathal and vathal of all kinds sold without the brand name.

First sale.;"

(2) in PART-B,—

(a) for item 8 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"8. Bread and rusk whether or not branded.

First sale.;"

(b) for item 22 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"22 Empty gunny bags and condemned gunny bags.

First sale.;"

(c) in item 23, after sub-item (ii) and the entries relating thereto, the following sub-item and entries shall be inserted, namely:-

"(iii) Napthalene balls";

(d) for item 30 and the entries relating thereto, the following item and entries shall be substituted, namely:

"30. (i) Handmade soaps of all kinds (both bathing and washing) including soap flakes, powders, liquids and detergents but excluding shampoo and metal polisher in any form.

First sale.;"

(ii) Hair and body cleaning powders containing sikaikai, boonthakkotai, illuppai oil cake, poolanki-changu, usilai leaves, kashur manjal and any such ingredients or two or more of such ingredients.

(iii) Scouring or cleaning powder other than those specified in item 22 of part E of this Schedule.

(e) after item 34 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“34-A. Hosiery goods made wholly or partly of wool. First sale.”;

(f) for item 39 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“39. Jute twine, jute table mats, jute door mats, jute handicrafts and jute wall hangings. First sale.”;

(g) for item 43-B and the entries relating thereto, the following item and entries shall be substituted, namely:—

“43-B. Mosquito destroyers, insect killer devices including heating devices used with insect repellent mats and Mosquito nets of all kinds. First sale.”;

(h) after item 45 and the entries relating thereto, the following items and entries shall be inserted, namely:—

“45-A. Non-ferrous metal scraps, that is to say, scraps of copper, copper alloys, brass, lead and lead alloys (other than those specified elsewhere in the Schedule). First sale.”;

“45-B. Oats. First sale.”;

(i) for item 46-A and the entries relating thereto, the following item and entries shall be substituted, namely:—

“46-A. Paper bags and paper envelopes whether printed or not. First sale.”;

(j) after item 47-B and the entries relating thereto, the following item and entries shall be inserted, namely:—

“47-C Patents, trade marks, import licenses, export permits or licenses or quota and other goods of incorporeal or intangible character. First sale.”;

(k) for item 52-A and the entries relating thereto, the following item and entries shall be substituted, namely:—

“52-A. Power tiller and trailer of power tiller. First sale.”;

(l) for item 53 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“53. Printing, writing, teleprinter, typewriting, manifold and bond paper and computer stationery of all kinds. First sale.”;

(m) for item 63 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“63 Sand, red earth and red gravel.— First sale.”;

(n) after item 67 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“67-A Sherbet. First sale.”;

(o) for item 69 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"69 (i) Sports goods including goods for indoor or outdoor games, swings, medals, cups, trophies, shields and badges; **First sale."**

(ii) Articles and equipments for gymnastics including health fitness equipments;

(iii) Childrens' play ground equipments:

(p) after item 71-A and the entries relating thereto, the following item and entries shall be inserted, namely:-

"71-B.(i) Sweets made of groundnuts, gingelly, puffed rice, fried gram and peas dhal; **First sale."**

(ii) Murukku sold with or without brand name;

(iii) Chips of all kinds sold without brand name.

(q) for item 75 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"75. Television antenna. **First sale."**

(r) after item 81 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"81-A. Vegetable vathal like sundavathal, brinjalvathal, kottavarangai vathal, manathakkali vathal, thamarai vathal and vathal of all kinds sold with brand name." **First sale."**

(3) in PART-C,—

(a) after item 1-A and the entries relating thereto, the following item and entries shall be inserted, namely :-

"1-B. Agarbathi."; **First sale."**

(b) for item 2 and the entries relating thereto, the following items and entries shall be inserted, namely:-

"2 All kinds of grill made of iron and steel. **First sale."**

"2-A Aluminium wares other than domestic utensils. **First sale."**

(c) after item 15 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"15-A. Duplicating machines, reprographic copiers including roneo machines other than electronic duplicating machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith." **First sale."**

(d) after item 19 and the entries relating thereto, the following item and entries shall be inserted, namely:-

"19-A Empty gas cylinders. **First sale."**

(e) after item 22-A and the entries relating thereto, the following item and entries shall be inserted, namely:-

"22-B Ice cream sold without brand name. **First sale."**

(f) after item 25 and the entries relating thereto, the following item and entries shall be inserted, namely:-

- “25-A. Key chains and key holders. First sale.”;
- (g) in items 28,-
- (i) in sub-item (B), after clause (ii) and the entries relating thereto, the following clause and entries shall be inserted, namely:-
- “(iii) Surgical implants, artificial bones bone cement, abdominal support belt, cervical collars and knee cap.”;
- (ii) in sub-item (F), after clause (iv) and the entries relating thereto, the following clause and entries shall be inserted, namely:-
- “(v) Lactose IP/BP.”;
- (iii) after sub-item (F), and the entries relating thereto, the following sub-item and entries shall be inserted, namely:-
- “(G) Thermometers.”;
- (h) after item 28 and the entries relating thereto, the following items and entries shall be inserted, namely:-
- “28-A. Medium Density Fibre (MDF) boards and prelaminated/veneered medium density fibre boards excluding such goods imported from other countries. First sale.”;
- “28-B Non-ferrous metals and alloys thereof excluding those specified elsewhere in this Schedule. First sale.”;
- (i) in item 30, in sub-item (ii), for the expression “teleprinter, typewriting, manifold, bank, bond”, the expression “bank” shall be substituted;
- (j) for item 31 and the entries relating thereto, the following items and entries shall be substituted, namely:-
- “31 Paper napkins. First sale.”;
- “31-A Photo album, stamp album and such other albums. First sale.”;
- (k) for item 44-A and the entries relating thereto, the following items and entries shall be substituted, namely:-
- “44-A. Tabulating, Calculating machines excluding electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith, First sale.”;
- 44-B Tarpaulin. First sale.”;
- (l) in item 46,—
- (i) in sub-item (A), the expression “bulbs” shall be omitted.
- (ii) in sub-item (B), the expression “including bulbs but” shall be omitted.
- (iii) after sub-item (E), and the entries relating thereto, the following sub-item and entries shall be inserted, namely:-
- “(F) Bulbs and horns fitted to all motor vehicles.”.
- (m) after item 50 and the entries relating thereto, the following item and entries shall be inserted, namely:-
- “50-A. Water sold in bottles, sachets, jugs or jerry cans and distilled water or mineral water sold in any form of container” First sale.”;

(n) in item 52, after sub-item (iv) and the entries relating thereto, the following items and entries shall be inserted namely:—

“(v) Account books, registers, order books, receipt books, memorandum pads, folders, file covers and book covers made of paper or paper board.

(vi) Greeting Cards and invitation cards of all kinds.”;

(4) after PART-C, the following PART shall be inserted, namely:—

“PART-CC

*Goods which are taxable at the rate of 10 per cent.*

1. Television sets.

First sale.”;

(5) in PART - D,—

(a) after item 7 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“7-A. (i) Branded, processed and packed fresh meat, poultry, fish, sea food and eggs.

First sale.”;

(ii) Branded and packed fresh vegetables and fruits.

(b) after item 17 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“17-A (i) Dry fruits and nuts and kernal such as almond, pistha, dry grapes, figs, apricots, walnut, other than those specified elsewhere in this Schedule.

First sale.”;

(ii) Wet dates.

(c) item 29 and the entries relating thereto shall be omitted;

(d) in item 35, in sub-item, (ii), the expression “bulbs” shall be omitted.

(e) item 46-A and the entries relating thereto shall be omitted;

(6) in PART-E,—

(a) after item 3 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“3-A. Chips of all kinds such as potato chips, sold with brand name.

First sale.”;

(b) after item 11 and the entries relating thereto, the following item and entries shall be inserted, namely:—

“11-A. Glass bottles, whether old or used.

Last Purchase.”;

(c) in item 19, after sub-item (ii) and the entries relating thereto, the following sub-item and entries shall be added, namely: “(iii) Medium Density Fibre (MDF) boards and prelaminate/veneered medium density fibre boards which are imported from other countries.”;

(7) in PART-G,—

(a) item 6 and the entries relating thereto shall be omitted;

(b) item 18 and the entries relating thereto shall be omitted;

(8) in PART-I, item 3 and the entries relating thereto shall be omitted;

(9) in PART-J, after item I and the entries relating thereto, the following item and entries shall be inserted, namely:—

"2. Pan Masala by whatever name called containing betel nuts, that is to say, nut of areca, catachu broken and perfumed and lime or menthol or sandal oils or cardamom or tobacco or anyone or more of these ingredients.

First sale.;

3. In the Third Schedule to the principal Act, in PART-B,—

Amendment of  
Third  
Schedule.

(1) in item 46, after sub-item (xviii) and the entries relating thereto, the following sub-item shall be added, namely:—

"(xix) Solar photo-voltaic lanterns.";

(2) after item 97 and the entries relating thereto, the following items and entries shall be added, namely:—

"98. Saree falls

99. Straps of foot-wear

100. Cotton rope

101. Thatti, koodai and muram made of cane

102. Prawn feed and shrimp feed

103. Steam

104. Bagasse."

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

20

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th June 1999 and is hereby published for general information:—

**ACT No. 27 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 1999.

Short title and commencement.

(2) Sections 2 and 3 shall be deemed to have come into force on the 1st day of April 1997.

2. After section 3-E of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

Insertion of new section 3-F.

"3-F. Levy of tax on sugarcane.—(1) Notwithstanding anything contained in subsections (1) and (2) of section 3 and section 7-A, every dealer shall pay a tax on the last purchase of sugarcane excluding sugarcane setts in the State, at the rate of rupees sixty per metric tonne.

(2) The provisions of this Act shall *mutatis mutandis* apply in respect of the tax payable under this section."

3. In the First Schedule to the principal Act, in PART-C, item 44 and the entries relating thereto shall be omitted.

4. Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, the tax levied or collected or purporting to have been levied or collected at the last point of purchase in the State in respect of sugarcane excluding sugarcane setts for the period commencing on the 1st day of April 1997 and ending with the date of publication of this Act in the *Tamil Nadu Government Gazette*, shall, for all purposes be deemed to be, and to have always been validly levied or collected under the principal Act, as if the principal Act as amended by this Act had been in force at all material times when such tax was levied or collected and accordingly all acts, proceedings of things done or taken by any authority, officer or person in connection with the levy or collection of such tax, shall for all purposes, be deemed to be and to have always been validly done or taken in accordance with law.

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th June 1999 and is hereby published for general information:—

**ACT No. 28 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows:—

I. (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 1999.

(2) It shall be deemed to have come into force on the 1st day of April 1999.

2. For sections 3-D and 3-E of the Tamil Nadu General Sales Tax Act, 1959, the following section shall be substituted, namely:—

*"3-D Payment of tax by hotels, restaurants and sweet-stalls.—*(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than twenty five lakhs of rupees for the year on the first point of sale of food and drinks in hotels, restaurants, sweet-stalls and any other eating houses other than those falling under item 20 of Part-C of the First Schedule shall pay tax at the rate of two per cent of the taxable turnover.

*Explanation.—*For the purpose of computing the total turnover under the sub-section, the purchase turnover liable to tax under section 7-A shall be added to the sales turnover.

(2) Every dealer referred to in sub-section (1) may, at his option, instead of paying tax in accordance with the provisions of that sub-section, pay tax at the rate specified in Part-A of the Ninth Schedule.

(3) Every dealer, who opts for payment of tax under sub-section (2), shall apply to the assessing authority in such form as may be prescribed, on or before the 30th day of April of the year or within thirty days of commencement of business, as the case may be, and shall pay tax in advance during the year in monthly instalments and for this purpose, he shall furnish such return, within such period and in such manner, as may be prescribed:

Provided that the option under this sub-section for the year commencing on the 1st day of April 1999 shall be exercised on or before the 30th day of June 1999.

(4) The option so exercised under sub-section (2) shall be final for that year and shall continue for subsequent years until the dealer becomes ineligible or withdraws his option in writing.

(5) A dealer liable to pay tax under sub-section (2) shall not collect any amount by way of tax or purporting to be by way of tax on the sale of food and drinks.

*3-E Payment of tax by dealers in jewellery.—*(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not more than fifty lakhs of rupees for the year on the sale of gold and silver jewellery including articles thereof may, at his option, instead of paying tax in accordance with the provisions of sub-section (2) of section 3, pay tax at the rate specified in Part-B of the Ninth Schedule.

(2) Every dealer, who opts for payment of tax under sub-section (1), shall apply to the assessing authority in such form as may be prescribed, on or before the 30th day of April of the year or within thirty days of commencement of business, as the case may be, and shall pay tax in advance during the year in monthly instalments and for

Short title and commencement.

Substitution of sections 3-D and 3-E.

Tamil Nadu Act  
1 of 1959.



the purpose, he shall furnish such return, within such period and in such manner, as may be prescribed:

Provided that the option under this sub-section for the year commencing on the 1st day of April 1999 shall be exercised on or before the 30th day of June 1999.

(3) The option so exercised under sub-section (2) shall be final for that year and shall continue for subsequent years until the dealer becomes ineligible or withdraws his option in writing.

(4) A dealer who has been permitted to pay the tax under sub-section (1) shall not collect any amount by way of tax or purporting to be by way of tax on the sale so long as he opts to pay tax as provided under sub-section (1)."

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

401

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th June 1999 and is hereby published for general information:—

**ACT No. 36 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1999. Short title and commencement.
- (2) It shall be deemed to have come into force on the 1st day of April 1999.
2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (4), for the expression "two per cent", the expression "one per cent" shall be substituted. Amendment of section 3.
3. In section 7-C of the Principal Act,— Amendment of section 7-C.
- (1) in the marginal heading, for the expression "civil works contractor", the expression "works contractor" shall be substituted;
- (2) for sub-section (1), the following sub-section shall be substituted, namely:—
- “(1) Notwithstanding anything contained in section 3-B, every dealer referred to in item (vi) of clause (g) of section 2, may, at his option, instead of paying tax in accordance with section 3-B, pay, on the total value of the works contract executed by him in a year, tax calculated at the following rate, namely:—
- |                                |   |
|--------------------------------|---|
| (i) Civil Works Contract       | Two per cent of the total contract value of the civil works executed; |
| (ii) All other works contracts | Four per cent of the total contract value of the works executed.”;    |
- (3) in sub-section (2),—
- (a) for the expression "civil works contract", the expression "works contract" shall be substituted;
- (b) after the proviso, the following proviso shall be added, namely:—
- “Provided further that the option under this sub-section in respect of works contract other than civil works contract for the financial year commencing on the 1st day of April 1999 shall be exercised on or before the 30th day of June 1999.”;
- (4) in sub-section (4), for the expression "civil works contract" in two places where it occurs, the expression "works contract" shall be substituted.
4. In section 20 of the principal Act, in sub-section (1), in clause (a), for the expression "one lakh and fifty thousand rupees", the expression "three lakh rupees" shall be substituted. Amendment of section 20.
5. In section 21 of the principal Act, in sub-section (4), for the expression "seventy five thousand rupees", the expression "three lakh rupees" shall be substituted. Amendment of section 21.

(By order of the Governor)

**K. PARTHASARATHY,**  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st December 1999 and is hereby published for general information :—

**ACT No. 42 OF 1999.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Eighth Amendment) Act, 1999. Short title and commencement.

(2) It shall be deemed to have come into force on the 12th day of November 1999.

Tamil Nadu Act  
of 1959.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),— Amendment of First Schedule.

(1) in PART-J, item 1 and the entries relating thereto shall be omitted;

(2) after PART-J, the following PART shall be inserted, namely :—

“PART-JJ

Goods which are taxable at the rate of 50 per cent.

1. Alcoholic liquors of all kinds for human consumption which are purchased/procured/brought from outside the State (other than foreign liquors falling under item 1 of PART-K, toddy and arrack). First sale”.

3. In the Sixth Schedule to the principal Act, in item 1,—

(1) in column (2), for the expression “item 1 of PART-J of the First Schedule”, the expression “item 1 of PART-JJ of the First Schedule” shall be substituted; Amendment of Sixth Schedule.

(2) in column (4), for the figures “40,” the figures “50”, shall be substituted.

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th December 1999 and is hereby published for general information :—

ACT No. 47 OF 1999.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Seventh Amendment) Act, 1999. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of June 1999.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959, in Part-B,— Amendment to First Schedule.

(1) for item 1 and the entries relating thereto, the following items and entries shall be substituted, namely :—

“1. Agricultural power sprayer. First sale.

1-A. Aluminium scraps. First sale.”

(2) for items 22-C and 22-D and the entries relating thereto, the following items and entries shall be substituted, namely :—

“22-C. Flour of grams, rice and ragi mixed with spices or masala powder sold with or without brand name. First sale.

22-D. Footwear without brand name. First sale.

22-E. Fried Groundnut Kernel. First sale.”

(By order of the Governor.)

K. PARTHASARATHY,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st March 2000 and is hereby published for general information:—

**ACT No. 6 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2000.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1996.

2. In section 12 of the Tamil Nadu General Sales Tax Act, 1959, sub-sections (2-A) and (2-B) shall be omitted.

Amendment of section 12.

Tamil Nadu  
Act 1 of  
1959.

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 245]

CHENNAI, WEDNESDAY, APRIL 12, 2000  
Panguni 30, Pramathi, Thiruvalluvar Aandu-2031

## Part IV--Section 2

### Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th April 2000 and is hereby published for general information:—

#### ACT No. 7 OF 2000.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2000.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of July 1999.

Tamil Nadu  
Act 1 of  
1959.

2. In section 3-D of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (3), in the proviso, for the expression "30th day of June 1999", the expression "31st day of January 2000" shall be substituted.

Amendment of section 3-D.

3. In section 3-E of the principal Act, in sub-section (2), in the proviso, for the expression "30th day of June 1999", the expression "31st day of January 2000" shall be substituted.

Amendment of section 3-E.

4. In section 7-C of the principal Act, in sub-section (2), in the second proviso, for the expression "30th day of June 1999", the expression "31st day of January 2000" shall be substituted.

Amendment of section 7-C.

Tamil Nadu  
Ordinance  
1 of 2000.

5. (1) The Tamil Nadu General Sales Tax (Amendment) Ordinance, 2000 is hereby repealed.

Repeal and saving.

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

(By order of the Governor)

K. PARTHASARATHY,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:-

ACT NO.12 OF 2000

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 2000. Short title and commencement.

(2) It shall be deemed to have come into force on the 23rd day of January 2000.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959,— Amendment of First Schedule.

(1) in PART-A, items 1-A, I-B, 1-C, 2-A and 3 and the entries relating thereto shall be omitted;

(2) in PART-B,—

(i) for item 78-A and the entries relating thereto, the following item and entries shall be substituted, namely:—

“78-A, Toys of all kinds other than those falling under item 8 of Part-DD of the First Schedule. First sale.”;

(ii) for item 80 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“80. Vegetable oil of all kinds (including refined vegetable oil) other than those specified elsewhere in this Schedule. First sale.”;

(iii) after item 84 and the entries relating thereto, the following items and entries shall be added namely:—

“85. Modem and Speakers, parts and accessories thereof. First sale.”;

“86. Uninterrupted power supply system. First sale.”;

(3) in PART-C,-

(i) in item 19, the expression “uninterrupted power supply” shall be omitted;

(ii) for item 47 and the entries relating thereto including the *Explanation* thereunder, the following shall be substituted, namely:—

“47. Timber including sized timber but excluding firewood other than those specified elsewhere in this Schedule. First sale.”;

*Explanation:*—For the purpose of this item in the case of timber purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale.

(iii) after item 53 and entries relating thereto, the following items and entries shall be added, namely:—

“54. Electronic duplicating machines, reprographic copiers including duplicators, xerox and photo copying machines and anyother electronic apparatus for obtaining duplicate copies, whether reduced, enlarged or the same size as the originals. First sale.

- First sale. 55. Electronic systems, apparatus, appliances and other electronic goods (other than those specified elsewhere in this Schedule) but including electronic indexing card punching, franking, addressing machines, one record units and other electronic goods.
- First sale. 56. Electronic teleprinters and fax machines of all kinds.
- First sale. 57. Electronic typewriters.
- First sale. 58. Gramophones of all kinds including record players, radio gramophones, gramophone records, matrices for records and record changers.
- First sale. 59. Sound recording and reproducing equipments (excluding item 49 in Part-C) including dictaphones, car cassette players, tape-decks, tape players, compact disc players (including a combination of any of them) with or without wireless reception instruments and compact discs, magnetic tapes, micro tapes and micro fiche for use therewith.
- First sale. 60. Television cameras, projectors, closed circuit television sets and cameras, car televisions video televisions, video cameras, teleprompters, dish antenna and boosters.
- First sale. 61. Video Cassette players and recorders with or without combination of electronic analog digital clocks, blank magnetic video tapes, video cassettes for use therewith and video computers (electronic games).
- First sale. 62. Head cleaners in any form and parts and accessories (including ribbons) of electronic goods falling under items 18 and 75 of Part-B, items 18, 49, 54, 55, 56, 57, 58, 59, 60 and 61 of Part-C and items 18 and 19 of Part-DD of this First Schedule.
- First Sale. 63. Small transformers used in electronic equipments, including—

(i) Transformers (Power and Control) (Step down from 230 V to less than 100 V of power rating not exceeding 250 VA), (ii) Buck boost transformers (230 V/ Less than 100V), (iii) Inverter transformers, (iv) isolation transformers, (v) Rectifier Transformers, (vi) Ferro resonant transformers, (vii) Line driver transformers (less than 50 VA), (viii) Fly back transformers/line output transformers/Extra high tention transformers, (ix) Main filter transformers, (x) Line driver transformers, (xi) Toroidal core transformers and R-Core transformers, (xii) Switch mode power supply. Transformers [sub-items (viii) to (xii) above are ferrite Transformers.]

*Explanation:—*All the above transformers shall be deemed to fall under this item only if each of them has not even one of the windings rated above 500 VAC.

(4) In PART-CC, item 1 and the entries relating thereto shall be omitted;

(5) In PART-D, items 1, 2, 14, 15, 16, 17-A, 18, 19, 20, 21, 24, 26, 30, 31, 35, 45, sub-items (iii), (v), (vi), (vii), (viii) and (ix) of items 48, 52, 53, 58, 61 and 66 and the entries relating thereto shall be omitted;

(6) after Part-D, the following PART shall be inserted, namely:—

#### "PART-DD

#### GOODS WHICH ARE TAXABLE AT THE RATE OF 12 PER CENT

- First Sale 1. Adhesives of all kinds including gum, glue, resins and solutions.
- First Sale 2. Aerated waters, tinned, canned, bottled or packed soft drinks, whether or not flavoured or sweetened and whether or not containing vegetable or fruit juices or fruit pulp, sold under brand name whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.



3. Aeroplanes, and other aircrafts, including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, aircrafts launching gear parts and accessories thereof. First sale.
4. Cinematographic equipments, including cameras, projectors over head projects, sound recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, are or cinema carbons, cinema slides, paper, paper boards required for use therewith. First sale.
5. Clocks, time pieces, watches (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 chins, watch straps. First sale.
6. (i) Crockery (other than those specified elsewhere in this Schedule). First sale.  
(ii) Cutlery (other than those specified elsewhere in this Schedule) including, table cutlery, forks.
7. (i) Dry fruits and nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, other than those specified elsewhere in this Schedule. First sale.  
(ii) Wet dates.
8. Electronic Toys. First sale.
9. Fire works including coloured matches. First sale.
10. Furs and Skins with fur (other than those falling under item 84 in Part-B of this Schedule and under Second Schedule) First sale.
11. Leather goods other than foot-wear made wholly or principally of leather (whether or not other materials such as thread, lining, rivets are used). First sale.
12. Light roofing sheets (obtained by immersing paper mat in bitumen) First sale.
13. (i) Motor cars, Motor taxi cabs motor omni bus, motor vans, jeeps and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to others (on the turnover relating to bodies) all varieties of trailers by whatever name known (other than trailers of tractors) other than those specified elsewhere in this Schedule. First sale.  
(ii) Parts and accessories of motor vehicles and trailers including fare meters but excluding batteries.
14. PVC pipes, tubes and fittings of all varieties including flexible and rigid pipes, hoses and tubes, whether transparent or not, PVC and plastic water supply items and sanitaryware. First sale.
15. Rubber products (excluding pharmaceutical and surgical products namely:— First sale.  
(i) Rubber thread and cord;  
(ii) Tubes, pipes and hoses of rubber, with or without their fittings (for example, joints, elbows flanges);  
(iii) Conveyor-transmission or elevator belts or belting of rubber whether combined with any textile material or otherwise;  
(iv) interchangeable type treads (Tread rubber).  
(v) Articles of apparel and clothing accessories (including gloves) for all purposes, of rubber; and  
(vi) Other articles of rubber.

First sale. 16. Sandalwood and Sandalwood oil.

First sale. 17. Sound transmitting equipments, of every description including telephones, intercom, devices, loud speakers including stereo or hi-fi amplifier, speaker systems which are used with stereo or hi-fi musical systems, micro phones and stands therefor, head phones, ear phones and combined microphones/speaker sets, parts and accessories thereof and telephone cables, fibre optic cables.

First sale. 18. Television sets.

First sale. 19. Wireless reception and transmission equipments, instruments and apparatus including car radios, walkie talkie, transmission and reception apparatus for radio telephony, radio-telegraphy, radio broadcasting radar apparatus, radio navigational aids apparatus and radio remote control apparatus, electrical valves, transistors, amplifiers, loud speakers and receivers.

(7) after Part-K, the following Part shall be added, namely:—

“PART-Z

GOODS WHICH ARE TAXABLE AT THE RATE OF 1 PER CENT.

First sale. 1. Bullion, that is to say gold and silver in mass and uncoined, pure or alloy and specie including palaramarel silver and kora gold.

Last Purchase. 2. Wornout or beaten Jewellery.

(By order of the Governor)

K. PARTHASARATHY,  
*Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

**ACT NO.13 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 2000.

Short title and  
commence-  
ment.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 36 of the Tamil Nadu General Sales Tax Act, 1959,—

Amendment  
of section  
36.

(1) to sub-section (1-A), the following proviso shall be added, namely:—

“Provided that the Appellate Tribunal may, within a further period of thirty days, admit a memorandum of cross-objections filed after the expiration of the first mentioned period of sixty days, if it is satisfied that the officer empowered under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, had sufficient cause for not filing the memorandum within the first mentioned period.”;

(2) in sub-section (2), for the expression “shall be accompanied by such fee”, the expression “the appeal shall be accompanied by such fee” shall be substituted.

(By order of the Governor)

K. PARTHASARATHY,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

ACT No. 14 OF 2000.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 2000.

Short title and commencement.

(2) (a) Section 2 shall be deemed to have come into force on the 1st day of April, 2000.

(b) Sections 3, 5 and 6 shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu  
Act 1 of  
1959.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), sub-section (1) shall be renumbered as clause (a) of that sub-section and after clause (a) as so renumbered, the following clause shall be inserted, namely:—

Amendment of section 3.

“(b) Notwithstanding anything contained in clause (a), every dealer (other than a casual trader or agent of a non-resident dealer) whose total turn-over for a year exceeds three lakhs of rupees but does not exceed ten lakhs of rupees shall not be liable to pay tax on the first three lakhs of rupees of his total turn-over, provided that no amount by way of tax or purporting to be by way of tax has been collected by him under this Act in respect of that first three lakhs of rupees.”

3. For section 7-D of the principal Act, the following section shall be substituted, namely:—

Substitution of section 7-D.

“7-D. Levy of tax on lottery tickets.—(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer in lottery tickets in the State shall pay tax at the rates specified in the Tenth Schedule:

Provided that where a dealer has paid the tax under this sub-section in respect of a particular name and type of lottery tickets of a particular State and for a particular draw, the tax in respect of the sale of such lottery tickets, by any other dealer or any person in this State liable to pay tax under this Act shall be deemed to have been paid under this Act.

(2) The dealer shall pay the tax under sub-section (1), thirty days prior to the draw in such manner as may be prescribed.

(3) A dealer liable to pay tax under sub-section (1) shall not collect any amount by way of tax or purporting to be by way of tax on the sale of lottery tickets.”

4. In section 12 of the principal Act,—

Amendment of section 12.

(1) in sub-section (1),—

(a) in clause (a), for the provisos, the following shall be substituted, namely:—

“Provided that subject to the provisions of clause (b) and the provisions of sub-section (1-A), a dealer whose total turn-over in a year does not exceed one crore of rupees

may make a self-assessment for that year subject to the condition that he gets his accounts audited and certified by a Chartered Accountant and submits to the assessing authority a copy of the audited and certified statement of accounts and such other statements, as may be prescribed, on or before the 30th day of September of the succeeding year, and such return so filed by him shall be accepted without calling for the accounts.

(aa) The provisions of clause (a) and sub-section (1-A) shall apply to the assessments for the financial years, commencing on the 1st day of April 1999.”;

(b) in clause (b), in item (iv) for the expression “second proviso to clause (a)”, the expression “proviso to clause (a)” shall be substituted;

(2) for sub-section (1-A), the following sub-section shall be substituted, namely:—

“(1-A) Notwithstanding anything contained in the proviso to clause (a) of sub-section (1), twenty per cent of the total number of such assessments shall be selected by the Commissioner in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by the dealer in this connection and in such cases, final assessment orders shall be passed in accordance with the provisions of this Act.”.

Amendment  
of First  
Schedule.

5. In the First Schedule to the principal Act, in PART-B, item 43 and the entries relating thereto shall be omitted.

Insertion of  
Tenth  
Schedule.

6. After the Ninth Schedule to the principal Act, the following Schedule shall be added, namely:—

#### “THE TENTH SCHEDULE

(See section 7-D)

<i>Type of draw.</i>	<i>Rate per draw.</i>
(i) Weekly draw or draw, the period of which is less than a week	.. Twenty thousand rupees.
(ii) Fortnightly draw	.. Twenty-five thousand rupees.
(iii) Monthly draw	.. Forty thousand rupees.
(iv) Monthly bumper draw	.. Sixty thousand rupees.
(v) Special bumper draw or Festival bumper draw	.. One lakh rupees.”.

(By order of the Governor)

K. PARTHASARATHY,  
Secretary to Government,  
Law Department.

62

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

**ACT No. 15 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 2000. Short title and commencement.

(2) (a) The provisions of this Act, except sub-clause (a) of clause (2) of section 2 shall be deemed to have come into force on the 1st day of April 2000.

(b) Sub-clause (a) of clause (2) of section 2 shall be deemed to have come into force on the 11th day of April 2000.

2. In the First schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),— Amendment of First Schedule.

(1) in PART-A,—

(a) items 1-AA and 2-B and the entries relating thereto shall be omitted;

(b) the following item and entries shall be added at the end, namely:—

“4. Parched gram or fried gram First sale.”;

(2) in PART-B,—

(a) for item 11 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“11. Cardamom. (a) At the point of first purchase within the State.

(b) At the point of first sale not falling under clause (a) above.”;

(b) items 46-A, 47-A and 71 and the entries relating thereto shall be omitted;

(c) after item 86 and the entries relating thereto, the following items and entries shall be added, namely:—

“87. Head cleaners in any form, and parts and accessories (including ribbons) of electronic goods falling under items 18 and 75 of Part-B, items 18,49,54,55,56,57,58,59,60 and 61 of Part-C and items 18 and 19 of Part-DD of this Schedule. First sale.

88. Small transformers used in electronic equipments, including— First sale.”;

(i) Transformers (Power and Control) (Step down from 230 V to less than 100 V of power rating not exceeding 250 VA), (ii) Buck boost transformers (230 V/less than 100 V), (iii) Inverted transformers, (iv) Isolation transformers, (v) Rectifier transformers, (vi) ferro resonant transformers, (vii) Line driver transformers (less than 50 VA), (viii) Fly back transformers/line output transformers/Extra high tension transformers, (ix) Main filter transformers, (x) Line driver transformers, (xi) Toroidal core transformers and R-Core transformers, (xii) Switch mode power supply transformers [sub-items (viii) to (xii) above are ferrite transformers].

*Explanation:—*All the above transformers shall be deemed to fall under this item only if each of them has not even one of the windings rated above 500 V AC;

## (3) in PART-C,—

(a) item 1 and the entries relating thereto shall be omitted;

(b) for items 62 and 63 and the entries relating thereto, the following items and entries shall be substituted, namely:-

First sale. "62. Bleach liquid

First sale. 63. Ceramic bricks

First sale. 64. Electrical goods of all kinds (other than those specified elsewhere in this Schedule) used in the generation, transmission, distribution or in connection with the consumption of electricity including all kinds of wires and cables, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, wooden plugs (gattis), lightning arrestors, electrical earthenware and porcelainware, parts and accessories of all such goods.

First sale. 65. Pages.

First sale."; 66. Rolling bearings, that is to say, ball or roller bearings, of all kinds.

## (4) in PART-D, item 47, and the entries relating thereto shall be omitted;

## (5) in PART-DD,—

(a) for item 2 and the entries relating thereto, the following item and entries shall be substituted, namely:—

First sale."; "2. (i) Aerated waters including soft drinks whether tinned, canned, bottled, packed or otherwise, whether or not flavoured or sweetened, the maximum retail price of which is below rupees twenty nine per litre.

*Explanation.*— The above goods when sold in quantities less than one litre, the maximum retail price shall be arrived at proportionately for a litre and when it is below rupees twenty nine, it shall fall under this item.

(ii) Soft drinks containing vegetable or fruit juices or fruit pulp.

Sub-items (i) and (ii) sold under brand name whether such brand is registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.

(b) after item 19 and the entries relating thereto, the following items and entries shall be added, namely:-

First sale. "20. Ceramic sanitary wares and sanitary fittings of every description including sinks, wash basins, wash basin pedestals, baths, showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.

First sale. 21. Electrical appliances (domestic and commercial) namely:-

(i) Coffee roasting appliances, (ii) cooking ranges, (iii) Cream whippers, curd makers and egg beaters, (iv) Floor polishers, (v) Frying pans, sauce pans, kettles and toasters, (vi) Geysers, water heaters, boilers and immersion heaters, (vii) Grinders (other than wet grain grinders specified elsewhere in the Schedule) mixers and blenders, (viii) Hair driers, hair curlers, permanent waving apparatus and curling tong beaters, (ix) Hot plates, grillers, boiling plates, plate warmers, food warming trays, food warming trolleys and hot food cabinets.

(x) Ice-cream churners, (xi) Irons, (xii) Juice extractors, (xiii) Massage apparatus, (xiv) ovens and microwave ovens, (xv) room heaters, (xvi) Shavers, sharpeners, (xvii) Steamers, coffee-makers (including percolators), cookers, egg boilers, (xviii) Vacuum cleaners, (xix) Vending machines, (xx) Washing machines, drying machines (whether or not sold as a composite unit), (xxi) parts and accessories of all goods mentioned in sub-items (i) to (xx) above.

*Explanation I.*—All the above goods notwithstanding that they contain electronic circuits, switchings or control device systems shall be deemed to be electrical appliances (domestic and commercial).

*Explanation II.*—“Domestic and commercial electrical appliances” means electrical appliances, normally used in the household and used in hotels, restaurants, hostels, offices, educational institutions, hospitals, train kitchens, aircrafts, ships, pantries, canteens, tailoring establishments, laundry shops, hair dressing saloons and in similar establishments.

22. Electrical instruments, apparatus, appliances of all kinds (other than those specified elsewhere in this Schedule) including exhaust fans, air circulators, vacuum and gas filled bulbs, sodium and mercury vapour discharge lamps, chandeliers and their shades, protectors, stands, fixtures, fittings brackets, torches, emergency lamps, and emergency lighting systems notwithstanding their containing any electronic control circuiting rectifiers, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms, parts and accessories of all such goods. First sale.

23. Glass and Glassware of all sorts (other than those specified elsewhere in the Schedule) including— First sale.

(i) Flat glass, including sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form, coloured glass, coalex glass, toughened glass, laminated safety glass, tinted glass;

(ii) Laboratory glasswares, hygienic or pharmaceutical glasswares (whether or not graduated or calibrated and glass micro slides);

(iii) Glass sheet, glass globes and chimneys for lamps and lanterns;

(iv) Glass jars and glass bottles;

(v) Tablewares made of glass.

24. Glass bottles, whether old or used. Last purchase.

25. Marbles, that is to say— First sale.

(i) Marble boulders or lumps,

(ii) Marble slabs,

(iii) Marble chips,

(iv) Marble dusts,

(v) Marble floor tiles and wall tiles,

(vi) Other articles made of marble.

26. (i) Mosaic tiles and chips, First sale.

(ii) Ceramic tiles, glazed floor, roofing and wall tiles.



**First sale.”;** 27. Polish including metal polishes in any form (but not boot polishes) (6) in PART-E, items 3,5,6,7,11,11-A and sub-item (x) of item 18 and the entries relating thereto shall be omitted;

(7) in PART-G,—

(a) items 11 and 12 and the entries relating thereto shall be omitted;

(b) after item 19 and the entries relating thereto, the following item and entries shall be added, namely:—

**First sale.** 20. Aerated waters including soft drinks whether tinned, canned, bottled, packed or otherwise, whether or not flavoured or sweetened, the maximum retail price of which is rupees twenty-nine and above per litre and which are sold under brand name whether such brand is registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not.

*Explanation.*—The above goods when sold in quantities less than one litre, the maximum retail price shall be arrived at proportionately for a litre and when it is rupees twenty-nine and above they shall fall under this item.

**Amendment  
of Third  
Schedule.**

3. In the Third Schedule, to the principal Act, in PART-B.—

(i) for item 6 and the entries relating thereto, the following items and entries shall be substituted, namely:—

“6. Fresh milk, pasteurised milk and directly reconstituted milk.”;

(ii) for item 32 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“32. Electrical hearing-aids and hearing-aid cords.”;

(3) after item 104 and the entries relating thereto, the following items and entries shall be added, namely:—

“105. Vinca rosea (Nithya Kalyani) leaves and roots.

106. Adisarakku items, that is to say,—

- (i) Adi Thanda
- (ii) Angle Brackets
- (iii) Arukamanai
- (iv) Bed Bolt
- (v) Clamps used in pump sets
- (vi) Door Chains
- (vii) Door Jakki
- (viii) Door Kundu
- (ix) Door Pattas
- (x) Dosai Chatti
- (xi) Ghamellas or Santhu Chatti
- (xii) Keels
- (xiii) Keels used in pump sets

- (xiv) Kokki Bolt
- (xv) Kolu Pattai used in tractor
- (xvi) Kolu Pattai
- (xvii) Kolu Aani, Kasu Aani used in ploughs
- (xviii) Kumizh sets
- (xix) Kondis
- (xx) L. Brackets
- (xxi) Mookanam Kayiru Chains
- (xxii) Nambu
- (xxiii) Spoons made of steels
- (xxiv) T.Thappal
- (xxv) Vandi Pattai
- (xxvi) Vandi Acchu
- (xxvii) Vasakkal Brackets.

107. Braided Cords

108. Sugarcandy and Burasugar

109. Masala powder in all its forms whether or not with oil or other additives, sold without a brand name.

110. Vegetable vathal like sunda vathal, brinjal vathal, kothavarangai vathal, manathakkali vathal, thamarai vathal and vathal of all kinds sold without the brand name.

111. Tamil daily sheet calendars.

112. Paper bags and paper envelopes whether printed or not.

113. Frozen Semen Straws."

(By order of the Governor)

K. PARTHASARATHY,  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

**ACT No. 16 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Seventh Amendment) Act, 2000.

Short title and commencement.

(2) (a) Section 3 shall be deemed to have come into force on the 1st day of April 2000.

(b) Section 2 shall come into force on such date as the State Government may, by notification, appoint.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment of First Schedule.

(1) in PART-A, after item 4 and the entries relating thereto, the following item and entries shall be added, namely:—

“5. Flour of pulses and grams.

First sale.”

(2) in PART-B,—

(a) in item 79, after sub-item (ii), the following sub-item shall be inserted, namely:—

“(iii) Combined harvester and transplanter.”;

(b) for item 82-A and the entries relating thereto, the following item and entries, shall be substituted, namely:—

“82-A. Waste paper.

Last purchase.”

(3) in PART-D, after item 65 and the entries relating thereto, the following item and entries, shall be inserted, namely:—

First Sale.”

“65-A. Ready-mix concrete.

3. In the Third Schedule to the principal Act, in Part-B, in item 81, for the expression “The following, for sale, by any dealer whose total turnover does not exceed Rs.100 crores in a year”, the expression “The following goods, for sale, by any dealer whose turnover in respect of the goods in each sub-item does not exceed rupees three hundred crores in a year” shall be substituted.

Amendment of Third Schedule.

(By order of the Governor)

**K. PARTHASARATHY,**  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th November 2000 and is hereby published for general information:—

**ACT No. 32 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Eighth Amendment) Act, 2000.

(2) It shall be deemed to have come into force on the 26th day of July 2000.

Amendment of section 7-C.

2. In section 7-C of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Tamil Nadu  
Act 1 of  
1959.

(1) in sub-section (1), for the expression "on the total value of the works contract executed by him in a year", the expression "either on the total value of each works contract or on the total value of all works contract, executed by him in a year" shall be substituted;

(2) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) where a dealer has exercised his option under sub-section (1),—

(a) in respect of each works contract, such option shall be final till the completion of such works contract;

(b) in respect of all works contract, such option shall be final for that financial year."

Amendment of section 12.

3. In section 12 of the principal Act,—

(1) in sub-section (1),—

(a) in clause (a), for the proviso, the following provisos shall be substituted, namely:—

"Provided that subject to the provisions of sub-section (1-A), a dealer whose total turnover does not exceed twenty lakhs of rupees per year, shall make a self-assessment for that year and the return filed by him shall be accepted without calling for the accounts:

Provided further that subject to the provisions of sub-section (1-A), a dealer whose total turnover in a year exceeds twenty lakhs of rupees but does not exceed one crore of rupees, shall make a self-assessment for that year subject to the conditions that he gets his accounts audited and certified by a Chartered Accountant and submits to the assessing authority a copy of the audited and certified statement of accounts and such other statements, as may be prescribed, on or before the 30th day of September of the succeeding year, and such return so filed by him shall be accepted without calling for the accounts.";

(b) clause (b) shall be omitted;

(2) in sub-section (1-A), for the expression "proviso to clause (a)", the expression "provisos to clause (a)" shall be substituted.

Amendment of section 31.

4. In section 31 of the principal Act, in sub-section (1), in the second proviso, for the expression "twenty-five per cent", the expression "twelve and a half per cent" shall be substituted.

57

5. In section 31-A of the principal Act, in sub-section (1), in the second proviso, for the expression "twenty-five per cent", the expression "twelve and a half per cent" shall be substituted.

Amendment  
of section  
31-A.

Tamil Nadu  
Ordinance  
3 of 2000.

6. (1) The Tamil Nadu General Sales Tax (Eighth Amendment) Ordinance, 2000 is hereby repealed.

Repeal and  
saving.

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

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th December 2000 and is hereby published for general information:—

**ACT No. 38 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Ninth Amendment) Act, 2000.

Short title and commencement.

(2) (a) Section 2 shall be deemed to have come into force on the 1st day of June 2000.

(b) Section 3 shall be deemed to have come into force on the 6th day of July 2000.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment of First Schedule.

(1) in Part-B,—

(a) for item 41 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"41. Polythene and Plastic bags including LDPE plastic bags for milk pouches. First sale.";

(b) after item 88 and the entries relating thereto, the following items and entries shall be added, namely:—

"89. Cotton waste of all kinds whether obtained from ginning, spinning or otherwise. First sale.

90. Glass bottles, whether old or used. Last purchase.";

(2) in Part-C,—

(a) item 13 and the entries relating thereto shall be omitted;

(b) in item 52, after sub-item (vi), the following sub-item shall be added, namely:—

"(vii) Trade mark labels.";

(c) after item 66 and the entries relating thereto, the following items and entries shall be added, namely:—

"67. Light roofing sheets (obtained by immersing paper mat in bitumen). First sale.

68. PVC pipes, tubes and fittings of all varieties including flexible and rigid pipes, hoses and tubes, whether transparent or not, PVC and plastic water supply items and sanitaryware. First sale.";

(3) in Part-DD,—

(a) items 12, 14 and 24 and the entries relating thereto shall be omitted;

(b) after item 27 and the entries relating thereto, the following item and entries shall be added, namely:—

First sale.”;

“28. (i) Glass mirrors.

(ii) Coloured glass mirrors.

(iii) Figured glass mirrors.

(iv) Framed mirrors (on the turnover relating to components thereof which have not already suffered tax).

(4) in Part-E, item 12 and the entries relating thereto shall be omitted.

Amendment of  
Seventh  
Schedule

3. In the Seventh Schedule to the principal Act, after item 5 and the entries relating thereto, the following items and entries shall be added, namely:—

“6. Raw rubber.

7. Marbles.”

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 3rd December 2000 and is hereby published for general information:—

**ACT No. 39 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

- |    |  |                               |
|----|--|-------------------------------|
| 1. | (1) This Act may be called the Tamil Nadu General Sales Tax (Tenth Amendment) Act, 2000.   | Short title and commencement. |
|    | (2) (a) Clause (1), clause (2), clause (3), clause (4) in so far as it relates to Rectified spirit and Transmission Towers, and clause (5), of section 2 shall be deemed to have come into force on the 10th day of August 2000. |                               |
|    | (b) Clause (4) of section 2 in so far as it relates to A.C.S.R. conductors shall be deemed to have come into force on the 24th day of August 2000.   |                               |
|    | (c) Section 3 shall be deemed to have come into force on the 14th day of August 2000.  |                               |
| 2. | In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—   | Amendment to First Schedule   |
|    | (1) in PART-B, for item 44 and the entries relating thereto, the following item and entries shall be substituted, namely:—   |                               |
|    | "44. Indian Musical Instruments. First sale.";   |                               |
|    | (2) in PART-C, after item 68 and the entries relating thereto, the following item and entries shall be added, namely:—   |                               |
|    | "69. Musical Instruments of all kinds other than Indian Musical Instruments. First sale.";   |                               |
|    | (3) in PART-D, in item 23, in the entries in column (2), the expression "rectified spirit" shall be omitted;   |                               |
|    | (4) in PART-DD, after item 28 and the entries relating thereto, the following items and entries shall be added, namely:—   |                               |
|    | "29. Rectified spirit. First sale."  |                               |
|    | 30. Transmission Towers. First sale."  |                               |
|    | 31. A.C.S.R. conductors. First sale.";   |                               |
|    | (5) in PART-G, after item 20 and the entries relating thereto, the following item and entries shall be added, namely:—   |                               |
|    | "21. Narcotics. First sale."   |                               |



Amendment of  
Ninth  
Schedule.

3. In the Ninth Schedule to the principal Act, in PART-B, in the Explanation,—

- (1) for the expression "item 1-A of PART-A", the expression "item 1 of PART-Z" shall be substituted;
- (2) for the expression "item 3 of PART-A", the expression "item 2 of PART-Z" shall be substituted.

(By order of the Governor.)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 4th December 2000 and is hereby published for general information:—

**ACT No. 40 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu General Sales Tax (Eleventh Amendment) Act, 2000. Short title.

Tamil Nadu Act  
of 1959.

2. In section 12 of the Tamil Nadu General Sales Tax Act, 1959, in sub-section (1), in clause (a), after the second proviso, the following proviso shall be added, namely:— Amendment of  
section 12.

“Provided also that copy of the audited and certified statement of accounts and other prescribed statements, for the financial year commencing on the 1st day of April 1999 shall be submitted to the assessing authority on or before the 31st day of December 2000.”.

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th December 2000 and is hereby published for general information:—

**ACT No. 41 OF 2000.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu General Sales Tax (Twelfth Amendment) Act, 2000.

Short title.

Tamil Nadu  
Act 1 of  
1959.

2. In section 12 of the Tamil Nadu General Sales Tax Act, 1959, in sub-section (1), in clause (a), for the second proviso, the following proviso shall be substituted, namely:—

Amendment of  
section 12.

“Provided further that subject to the provisions of sub-section (1-A), a dealer whose total turnover in a year exceeds twenty lakhs of rupees but does not exceed one crore of rupees, shall make a self-assessment for that year subject to the conditions that he gets his accounts,—

(i) in respect of the goods manufactured and sold by him, audited and certified by a Chartered Accountant or by a Cost Accountant;

(ii) in respect of other goods, audited and certified by a Chartered Accountant;

and submits to the assessing authority a copy of the audited and certified statement of accounts and such other statements, as may be prescribed, on or before the 30th day of September of the succeeding year, and such return so filed by him shall be accepted without calling for the accounts.”.

(By order of the Governor)

**K. PARTHASARATHY,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th September 2001 and is hereby published for general information:—

**ACT No. 23 OF 2001.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2001. Short title and commencement.
- (2) (a) The provisions of this Act, except sub-clause (m) of clause (3) of section 2 shall be deemed to have come into force on the 18th day of August 2001.
- (b) Sub-clause (m) of clause (3) of section 2 shall be deemed to have come into force on the 16th day of August 2001.
2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),— Amendment of First Schedule.
- (1) PART-A and all items and entries relating thereto shall be omitted;
- (2) in PART-B,—
- (a) item 3-A and the entries relating thereto shall be omitted;
- (b) for item 7 and the entries relating thereto, the following item and entries shall be substituted, namely:—
- "7. Biscuits which are not branded First sale."
- (c) items 7-A, 10 and 10-A and the entries relating thereto shall be omitted;
- (d) for item 12 and the entries relating thereto, the following item and entries shall be substituted, namely:—
- "12. (i) Cattle feed supplements and concentrates First sale."
- (ii) Poultry feed supplements and concentrates.
- (e) in item 21, for the expression "cycle seat covers, cycle dynamo lights", the expression "cycle seat covers, cycle locks, cycle dynamo lights" shall be substituted;
- (f) for item 22-C and the entries relating thereto, the following item and entries shall be substituted, namely:—
- "22-C. (i) Flour of pulses and grams First sale."
- (ii) Flour of grams, rice and ragi mixed with spices/masala powder sold with or without brand name
- (g) item 22-D and the entries relating thereto shall be omitted;
- (h) for item 22-E and the entries relating thereto, the following item and entries shall be substituted, namely:—
- "22-E. (i) Fried groundnut Kernal First sale."
- (ii) Parched gram or fried gram
- (i) sub-item (i) of item 30, items 31, 47-B, 50 and 53 and the entries relating thereto shall be omitted;

(j) in item 79, for the sub-items (i) and (ii) and the entries relating thereto, the following sub-items and entries shall be substituted, namely:—

"(i) Tractors of all kinds (excluding crawler tractors) and articles (excluding batteries) adapted for use, generally as parts and accessories of tractors and tools and implements used therewith. First sale."

(ii) Trailers of tractors of all kinds.

(k) in item 87, for the expression "items 18, 49", the expression "items 18, 19, 49" shall be substituted;

(l) after item 90 and the entries relating thereto, the following items and entries shall be added, namely:—

"91. Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn. First sale."

92. Jeera including black jeera (cumin seeds) First sale.

93. Maize products. First sale.

94. Manmade staple fibres, fibre yarn, filament yarn and waste of any of them. First sale.

95. Silk cotton seeds. First sale.

(3) in PART-C,—

(a) in item 16, after sub-item (xii), the following sub-item and entries relating thereto, shall be added, namely:—

"(xiii) All other dyes not specified elsewhere in the Schedule.";

(b) in item 17, for the expression "Fluorescent lighting tubes", the expression "compact fluorescent lamps, fluorescent lighting tubes" shall be substituted;

(c) for item 21 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"21. Footwear other than those specified in the Third Schedule. First sale"

(d) in item 22, in the Explanation-1, for the expression "3 in Part-D", the expression "32 in Part-DD" shall be substituted;

(e) items 24 and 27 and the entries relating thereto shall be omitted;

(f) in item 30, after sub-item (vi) and before the proviso thereunder, the following sub-item shall be inserted, namely:—

"(vii) Printing, writing, teleprinter, typewriting, manifold and bond paper and computer stationery of all kinds.";

(g) for item 31 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"31. Paper napkin and paper cups. First sale"

(h) in item 32, after the expression "parts and accessories thereof and lenses", the expression "Photographic films, plates, paper, prints, instant print films and chemicals used in the photographic development and printing process" shall be added;

(i) for item 33 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"33. HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics First sale.;"

(j) in item 41, for the expression "all kinds", the expression "all kinds, parts and accessories thereof and needles used therewith" shall be substituted;

(k) sub-item (i) of item 43 and the entries relating thereto shall be omitted;

(l) for item 46 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"46. (i) Parts and accessories, including fare meters but excluding batteries, tyres, tubes and flaps of two wheelers and three wheelers specified in item 66 of PART-DD of the Schedule. First sale.;"

(ii) Bulbs and horns fitted to all motor vehicles.

(m) in item 52, for sub-items (iv) to (vii) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:—

"(iv) all printed materials other than those specified in sub-items (i) to (iii) above, whether made of paper, paper board or other materials like account books, registers, order books, receipt books, memorandum pads, folders, file covers, book covers, greeting cards and invitation cards of all kinds and trade mark labels including those materials manufactured according to specification of customers whether or not with logo or name or matter.;"

(n) item 64 and the entries relating thereto shall be omitted;

(o) for item 65 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"65. Pagers and cellular telephones First sale.;"

(p) after item 68 and the entries relating thereto, the following items and entries shall be added, namely:—

"69. Musical Instruments of all kinds other than Indian Musical Instruments First sale.

70. Bakery products which are not branded. First sale.

71. Butter and ghee First sale.

72. Dumpers, loaders, scrapers, crawler tractors, excavators, bull dozers and wheel dozers. First sale.

73. Toffees, confectionery and chocolates which are not branded. First sale.

74 Tyres (including pneumatic tyres, radial tyres), tubes and flaps ordinarily used for tractors except crawler tractor and trailer of tractors. First sale.;"

(4) PART-CC shall be omitted;

(5) in PART-D, items 3, 4, 5, 5-A, 6, 7, 7-A, 8, 10, 11, 13, 17, 22, 23, 25, 27, 29-A, 32, 33, 34, 36, 37, 41, 42, 43, 46, 48, 49, 50, 54, 55, 56, 57, sub-item (i) of item 59 and items 62, 64, 65 and 65-A and the entries relating thereto, shall be omitted;

(6) in PART-DD,—

(a) (i) in item 13, for sub-item (ii) and the entries relating thereto, the following sub-items and entries shall be substituted, namely:—

"(ii) Paver finishers, dragnets, dredgers, road rollers and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part (other than those specified elsewhere in the Schedule).

(iii) Crane lorries including floating cranes, break down lorries, road sweeper lorries, spraying lorries, concrete mixer lorries, mobile workshops, mobile radiological units, ambulances, fire-fighting units including fire floats, drilling rigs mounted on motor vehicles and floating vessels platform trucks, fork lift trucks and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part which is subsidiary to their main function.

(iv) Parts and accessories of motor vehicles and trailers falling under sub-items (i) to (iii) above and item 72 of PART-C including faremeters but excluding batteries.”;

(b) for item 15 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“15. Rubber latex compound and rubber products (excluding pharmaceutical and surgical products), namely:—

First sale.”;

(i) Compound rubber, unvulcanised, in primary forms or in plates, sheets or strips.

(ii) Other forms (like rods, tubes and profile shapes) and articles (for example discs and rings of rubber).

(iii) Rubber thread and cord.

(iv) Plates, blocks, sheets, strips, rods and profile shapes of rubber.

(v) Tubes, pipes and hoses of rubber with or without their fittings (for example, joints, elbows, flanges).

(vi) Conveyor, transmission or elevator belts or belting of rubber whether combined with any textile material or otherwise.

(vii) interchangeable tyre treads (Tread rubber).

(viii) Articles of apparel and clothing accessories (including gloves) for all purposes of rubber.

(ix) Hardened rubber (for example ebonite) in all forms, including waste and scrap and articles of hard rubber.

(x) Other articles of rubber.”;

(c) for item 29 and the entries relating thereto, the following items and entries shall be substituted, namely:—

“29. Ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.

First sale.”;

(d) after item 31 and the entries relating thereto, the following items and entries shall be added, namely:—

“32. Asphalt (bitumen)

First sale.”

33. Barbed wire, wire mesh, chicken-mesh expanded metal and chain link made of any metal or material.

First sale.

34. Toffees, confectionery and chocolates which are sold under a brand name.

First sale.

35. Biscuits which are sold under a brand name.

First sale.

36. Bolts, nuts and rivets, threaded or tapped and screws of base metal or alloys thereof, including bolt end, screw studs, screw studding, self-tapped screw, screw hooks, screw rings and screw eye and hooks and (i) clamps of all kinds (ii) cotter pins of all kinds (iii) valves of all kinds including pressure relief valves and control valves (iv) washers of all kinds (v) perforated sheet of any metal or material.

First sale.

37. Brake fluid. First sale.
38. (i) Branded, processed and packed fresh meat, poultry, fish, sea food and eggs. First sale.
- (ii) Branded and packed fresh vegetables and fruits.
39. Carbide tips and tools and hand tools. First sale.
40. Carbon black and acetylene black. First sale.
41. Chemicals, the following:— First sale.
- (i) Soda ash (ii) Bleaching powder (iii) Sodium bi-carbonate (iv) Sodium hydrosulphite (v) Sulphate of alumina (vi) Sodium nitrate (vii) Sodium acetate (viii) Sodium sulphate (ix) Acid slurry (x) Trisodium phosphate (xi) Sodium tripoly phosphate (xii) Sodium silicate (xiii) Sodium metasilicate (xiv) Carboxy methyl cellulose (xv) Sodium sulphide (xvi) Acetic Acid (xvii) Sodium bi-sulphite (xviii) Oxalic acid (xix) Sodium thio-sulphate (xx) Sodium sulphite (xxi) Sodium alginate (xxii) Benzene (xxiii) Citric acid (xxiv) Diethylene glycol (xxv) Sodium nitrate (xxvi) Hydrogen peroxide (xxvii) Acetaldehyde (xxviii) Pentaerythritol (xxix) Sodium alpha olefin sulphonate (xxx) Sodium formate (xxxi) All other chemicals not specified elsewhere in the Schedule.
42. Cuddapah stone slabs and shahabad stone slabs. First sale.
43. Electrical goods of all kinds (other than those specified elsewhere in this Schedule) used in the generation, transmission, distribution or in connection with the consumption of electricity including all kinds of wires and cables, empire cloth and empire sleeves, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, wooden plugs (gettis), lightning arrestors, electrical earthenware and porcelain-ware, parts and accessories of all such goods. First sale.
44. 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. First sale.
45. (i) Granite blocks (rough or raw) First sale.
- (ii) Polished granite slabs, including tomb stones, monument slab and head stone.
46. Handmade soap of all kinds (both bathing and washing) including soap flakes, powder, liquids and detergents but excluding shampoo and metal polishers in any form. First sale.
47. Ice-creams of all kinds, including ice-candy, ice-cake, ice-jelly, fruti, kulfi and frozen confectionery, frozen dessert sold under a brand name, whether such brands are registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or not. First sale.
48. Locks of all kinds and varieties except bicycle locks. First sale.
49. Machineries of all kinds (other than those specifically mentioned in this Schedule) worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (viii) above. First sale.
50. Mercury. First sale.
51. Nitric, hydrochloric and sulphuric acids. First sale.



52. Oil engines, parts and accessories thereof. First sale.
53. Plastic products, including melamine wear and break resistant plastics other than those specified elsewhere in this Schedule. First sale.
54. Playing cards. First sale.
55. Power factor and shunt capacitors of all kinds. First sale.
56. Pre-recorded video cassette and compact discs. First sale.
57. Rail coaches, wagons, containers for the transport of fluids, other rail coaches specially designed for specific purposes and rail locomotives, parts and accessories thereof. First sale.
58. Readymix concrete. First sale.
59. Rubber of synthetic origin including butadiene acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex, including pre-vulcanised synthetic rubber latex. First sale.
60. (i) Ships, steamers, motor and steam boats and launches, trawlers, tugs, submarines, oil tankers and other vessels operated by any form of power, including their hulls, engines, parts and accessories thereof. First sale.
- (ii) Barges and canoes and similar vessels not coming under sub-item (i) above.
61. Squashes and essences. First sale.
62. Stainless steel articles made wholly or principally of stainless steel other than those specified elsewhere in this Schedule. First sale.
63. (i) Steel almirahs and furniture of all kinds including household furniture (other than those specified elsewhere in this Schedule) made from all kinds of metals, fibre glass, wood, reinforced plastics or made primarily from any kind of plastics, upholstered furniture or furniture in the manufacture of which laminated sheets are used, whether sold in assembled or unassembled form and ready to assemble, parts thereof and all kinds of stands. First sale.
- (ii) Office equipments of every description, including filing cabinets, card-index cabinets, paper trays, paper rests, pen-trays, office stamp stands and similar office or desk equipments whether sold in assembled or unassembled form and ready to assemble, parts thereof (other than those specified elsewhere in this Schedule and stationery articles).
- Explanation.* - Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments, as the case may be, for the purpose of this item.
64. Suit cases, brief cases, attache cases, despatch cases, vanity bags, vanity cases and vanity boxes (other than those specified elsewhere in the Schedule). First sale.
- Explanation* - Vanity bag, vanity case and vanity box mean a bag, a case or a box holding a mirror and cosmetics or toiletries.
65. Sulphur. First sale.
66. (i) Three wheelers by whatever name known including autorickshaws, chassis of autorickshaws and other three wheelers, bodies or tankers, built or meant for mounting on three wheeler chassis belonging to others (on the turnover relating to bodies). First sale.
- (ii) Motor cycles, motor cycle combinations, motor scooters, motor scooter combinations, motorettes and mopeds.

(iii) Motorised bi-cycles, tri-cycles, cycle rickshaws, tandem cycles, cycle combinations, carriages for invalid persons and perambulators.

67. Tyres including pneumatic tyres, tubes and flaps, ordinarily used with power driven two wheelers, three wheelers, four wheelers and higher number of wheelers (whether or not such tyres are also used for other purposes) other than those specified elsewhere in the Schedule. First sale.

68. Water meters, gas meters, industrial thermometers, parts and accessories thereof. First sale.

69. Welding electrodes, graphite electrodes, welding rods of all kinds, including brazen rods and soldering wires. First sale.

70. Wet grain grinders worked by any form of power, other than human labour (Whether or not sold as a composite unit, with or without motors), parts and accessories of such grinders. First sale.;

(7) in PART-Z, after item 2, the following item and entries shall be added, namely:—

"3. Synthetic gem. First sale.;"

(3) In the Second Schedule to the principal Act, in sub-item (b) of item 7, for the figure "2" in column (4), the figure "4" shall be substituted. Amendment of Second Schedule.

4. In the Third Schedule to the principal Act, in PART-B,—

Amendment of Third Schedule.

(1) in item 8, for the expression "milo and maize", the expression "and milo" shall be substituted;

(2) item 47 and entries relating thereto shall be omitted;

(3) for item 73 and the entries relating thereto, the following item and the entries shall be substituted, namely:—

"73. Non-pressure kerosene stoves and parts and accessories of kerosene stoves.;"

(4) in item 81, sub-item (e) and the entries relating thereto shall be omitted;

(5) in item 106, after sub-item (xxvii) and the entries relating thereto, the following sub-items and entries relating thereto shall be added, namely:—

"(xxviii) Iron Vadai chatti

(xxix) iron aduppu

(xxx) iron karandi

(xxxi) Iron murukku and idiappa ural

(xxxii) Oothu kuzhai, Thee idukki and Pathira kuradu

(xxxiii) Zinc milk can

(xxxiv) Zinc bucket and Andaa

(xxxv) Iron muram and Koodai

(xxxvi) Dosai kal and Kinatru urulai

(xxxvii) Rat traps

(xxxviii) Iron salladi

(xxxix) Mathu, Bajji Kattai, Poori  
Palagai and Kuzhavi.;"

(6) after item 113 and the entries relating thereto, the following items and entries relating thereto shall be added, namely:—

"114. Footwear with MRP rate of less than rupees one hundred.

115. Hand pumps used for the supply and distribution of water, parts and accessories thereof."

(By order of the Governor)

**M. BAULIAH,**  
*Secretary to Government,*  
*Law Department.*

102

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th September 2001 and is hereby published for general information:—

**ACT No. 24 OF 2001.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2001.

Short title and commencement.

(2) It shall be deemed to have come into force on the 28th day of August 2001.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment of First Schedule.

(1) in PART-B,—

(a) for item 18 and the entries relating thereto, the following item and entries shall be substituted, namely:—

“18 Computers, personal, mini, mainframes and laptops of analog and digital varieties including Automatic Teller Machines, their hardware and peripherals like modem and speakers, key board, monitor, mouse, CPU, floppies of all sizes, cartridge tape drives, CD ROM drives, DAT drives, hard disc like printers of dot matrix, ink jet and laser, line, line-matrix, scanners, multi media kits, plotters, computer consumables including DAT tapes, printer ribbons, printer cartridges and cartridge tapes and computer cleaning kits.”;

(b) for item 82-A and the entries relating thereto, the following item and entries shall be substituted, namely:—

“82-A. Waste paper and waste of paper board. Last purchase.”;

(c) item 85 and the entries relating thereto shall be omitted;

(d) after item 95 and the entries relating thereto, the following item and entries shall be added, namely:—

“96. Agarbathi and camphor First sale.”;

(2) in PART-C, item 1-B and the entries relating thereto shall be omitted;

(3) in PART-D, item 9 and the entries relating thereto shall be omitted;

(4) in PART-J, in item 2, the expression “or tobacco” shall be omitted;

3. In the Third Schedule to the principal Act, in Part-B,—

Amendment of Third Schedule.

(1) for items 35 and 35-A and the entries relating thereto, the following item and entries shall be substituted, namely:—

“35. Life saving drugs, namely:—

Cyclosporin, Bleomycin, Cytosine, Arabinoside, Asathioprine, Nitroglycerine, Pentoxifylline, Inj. Streptomycin, Rifampicin Cap. and Tab., Tab. INH, Tab. Ethambutal, Tab. Pyrazinamide, Tab. Diamine-Diphonyl, Sulphone (DAPSONE), Tab. Azathioprine, Inj. Adriamycin, Inj. Cisplatin, Inj. 5 Flurouracil, Inj. Mitomycin-C, Inj. Vincristine, Inj. Cyclophosphamide, Tab. Cyclophosphamide, Inj. Etoposide, Vinblastine, Sulphate Inj., Tab. Basulphan, Inj. Methotrexate, Tab. Methotrexate, Danazol Cap. Tamoxifon Citrate Tab.

*Explanation.*— For the purpose of this item, the anti-T.B. drugs mentioned shall include the combination pack of such drugs.”;

(2) In item 72, for sub-item (iii) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:—

“(iii) Parts and accessories including wicks and chimneys of sub-items (i) and (ii) above.”.

(By order of the Governor)

**M. BAULIAH,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th April 2002 and is hereby published for general information:—

**ACT No. 5 OF 2002.**

*An Act further to amend the Tamil-Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2002.

(2) It shall be deemed to have come into force on the 29th day of November 2001.

Short title  
and  
commence  
ment.

2. In section 12 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (1), in clause (a),—

Amendmen  
of section  
12.

(i) in the second proviso, for the expression "30th day of September", the expression "31st day of October" shall be substituted;

(ii) after the third proviso, the following proviso shall be added, namely:—

"Provided also that copy of the audited and certified statement of accounts and other prescribed statements, for the financial year commencing on the 1st day of April 2000 shall be submitted to the assessing authority on or before the 30th day of November 2001."

3. (1) The Tamil Nadu General Sales Tax (Third Amendment) Ordinance, 2001, is hereby repealed.

Repeal and  
saving.

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

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

Tamil Nadu  
Act 1 of  
1959.

Tamil Nadu  
Ordinance  
8 of 2001.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2002 and is hereby published for general information:—

**ACT No. 12 OF 2002.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2002.

Short title and commencement

(2) It shall be deemed to have come into force on the 24th day of September 2001.

Tamil Nadu Act  
1 of 1959.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959,— in PART-C,—

Amendment of First Schedule

(a) in item 52, in the proviso, for the expression "item 53 in Part-B", the expression "item 30 in Part-C" shall be substituted;

(b) after item 74 and the entries relating thereto, the following item and entries shall be added, namely:—

"75. Biscuits which are sold under a brand name, not registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) excluding biscuits imported from other countries.

First sale."

(2) in PART-D, for item 35 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"35. (i) Biscuits which are sold under a trade mark registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958);

First sale."

(ii) Biscuits imported from other countries."

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2002 and is hereby published for general information:—

**ACT No. 13 OF 2002.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:--

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 2002.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of December 2001.

2. in the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment of First Schedule.

(1) in Part-B, in item 34-A, in the entries in column (2), the expression "made wholly or partly of wool" shall be omitted;

(2) Part-D and the items and entries relating thereto shall be omitted;

(3) in Part-DD,-

(a) for item 67 and the entries relating thereto, the following item and entries shall be substituted, namely:-

"67. (i) Tyres including pneumatic tyres, tubes and flaps, ordinarily used with power driven two wheelers, three wheelers, four wheelers and higher number of wheelers (whether or not such tyres are also used for other purposes) other than those specified elsewhere in the Schedule;

First sale."

(ii) Tyres, tubes and flaps of animal drawn vehicles.

(b) after item 70 and the entries relating thereto, the following items and entries shall be added, namely:-

"71. Caustic soda

First sale.

72.(i) Paraffin wax-food grade standard.

First sale.

(ii) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax.

(iii) Slack wax.

73. Pressure lamps.

First sale.

74. (i) Weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances.

First sale.

(ii) Dipping measures, metric pouring measures, conical measures and cylindrical measures.

(iii) Metre scales, measuring tapes, steel yards and survey chains.

75. All other goods not specified elsewhere in any of the Schedules.

First sale."

(4) in Part-JJ, for the heading "Goods which are taxable at the rate of 50 per cent", the heading "Goods which are taxable at the rate of 55 per cent" shall be substituted.



Amendment of  
Third  
Schedule.

3. In the Third Schedule to the principal Act, in Part-B, item 92 and the entries relating thereto shall be omitted.

Amendment of  
Sixth  
Schedule.

4. In the Sixth Schedule to the principal Act, in item 1, in column (4), for the figures "50", the figures "55" shall be substituted.

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2002 and is hereby published for general information:-

**ACT No. 18 OF 2002.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 2002.

Short title and commencement.

(2) (a) The provisions of this Act except section 8 shall be deemed to have come into force on the 27th day of March 2002.

(b) Section 8 shall be deemed to have come into force on the 1st day of April 2002.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), for the First Schedule, the following Schedule shall be substituted, namely:-

Substitution of First Schedule.

Tamil Nadu  
Act 1 of  
1959.

**"THE FIRST SCHEDULE**

**GOODS IN RESPECT OF WHICH SINGLE POINT TAX IS LEVIABLE  
UNDER SUB-SECTION (2) OF SECTION 3.**

<i>Serial number.</i>	<i>Description of the goods</i>	<i>Point of levy in the State.</i>
(1)	(2)	(3)

**PART-A**

*Goods which are taxable at the rate of 1 per cent*

1.	Bullion, that is to say, gold and silver in mass and uncoined, pure or alloy and specie including palaramarel silver and kora gold	First sale
2.	Wornout or beaten jewellery	Last purchase
3.	Synthetic gem	First sale

**PART-B**

*Goods which are taxable at the rate of 4 per cent*

1.	(i) Agarbathi ,	First sale
	(ii) Camphor,	
	(iii) Gum Benzoin (Sambirani) and	
	(iv) Instant sambirani in the form of tablets or sticks	

- |     |   |            |
|-----|---|------------|
| 2.  | (i) Agricultural power sprayers,  | First sale |
|     | (ii) Power tiller and trailer of power tiller,  |            |
|     | (iii) Pumpsets of 3 h.p. and 5 h.p. and   |            |
|     | (iv) Sprinkler and drip irrigation equipment.   |            |
| 3.  | Baby feeding bottles and nipples made of any material   | First sale |
| 4.  | (i) Baby milk food,   | First sale |
|     | (ii) Flavoured milk,  |            |
|     | (iii) Foods and food preparations and mixes including instant foods, coconut milk powder, pickles, sweets, cheese, confectionery, chocolates, toffees and savories like chips and popcorn sold without a brand name.  |            |
|     | (iv) Ice creams sold without brand name,  |            |
|     | (v) Non-alcoholic beverages sold without a brand name,  |            |
|     | (vi) Sherbet,   |            |
|     | (vii) Sweets made of groundnuts, gingelly, puffed rice, fried gram and peas dhal and murukku,   |            |
|     | (viii) Vegetable vathals of all kinds sold under a brand name.  |            |
| 5.  | Bamboo  | First sale |
|     | <i>Explanation.</i> —For the purpose of this entry, in the case of bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government sale by such contractors of such bamboo, in any form or size shall be deemed to be the First sale and the sale by the Forest Department in such auction of Forest coupes shall not be deemed to be the First sale. |            |
| 6.  | (i) Basic chromium sulphate,  | First sale |
|     | (ii) Sodium bi-chromate,  |            |
|     | (iii) Bleach liquid,  |            |
| 7.  | Beds, pillows and quilts made of cotton or silk cotton  | First sale |
| 8.  | Beedi leaves  | First sale |
| 9.  | Biomass Briquettes  | First sale |
| 10. | (i) Blue metal  | First sale |
|     | (ii) Bricks, including -  |            |
|     | (a) Refractory bricks, brick-bats, brick ballast.   |            |
|     | (b) Hollow block bricks and cement hollow blocks.   |            |
|     | (c) Table moulded bricks and  |            |
|     | (d) Country bricks and country tiles made of baked clay, whether machine made or hand made (other than those falling elsewhere under the Schedules) and stoneware.  |            |
|     | (e) Grog of (a) to (d).   |            |
|     | (iii) Sand, red earth and red gravel  |            |

11. (i) Bread, bun and rusks, First sale  
 (ii) Bakery products including biscuits and cakes sold without a brand name or with a brand name not registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958).
12. Cardamom - First purchase  
 (i) Purchased within the State, First sale  
 (ii) Purchased from outside the State.
13. (i) Cattle feed supplements and concentrates, First sale  
 (ii) Poultry feed supplements and concentrates.
14. Chemicals Fertilizers, that is to say- First sale  
 (i) Ammonium chloride, (ii) Ammonium molybdate, (iii) Ammonium phosphate sulphate of any description, (iv) Ammonium sulphate, (v) Ammonium sulphate nitrate, (vi) Bone meal, (vii) Borex (Sodium tetroborate), (viii) Calcium ammonium nitrate, (ix) Chelated iron as Fe-EDTA (x) Chelated zinc as Zn-EDTA, (xi) Copper sulphate, (xii) Di-ammonium phosphate, (xiii) Di-calcium phosphate, (xiv) Ferrous sulphate, (xv) Fused calcium magnesium phosphate, (xvi) Kotka phosphate, (xvii) Manganese sulphate, (xviii) Micro nutrient, (xix) Mineral gypsum, (xx) Mono ammonium phosphate, (xxi) Nitro phosphate of any description, (xxii) N.P.K.complex of various grades, (xxiii) Potassium chloride (Muriate of potash), (xxiv) Rock phosphate, (xxv) Solubor, (xxvi) Sulphate of potash, (xxvii) Super phosphate single, (xxviii) Super phosphate triple, (xxix) Urea (other than technical grade urea), (xxx) Urea ammonium phosphate, (xxxi) Zinc sulphate and (xxvii) Any mixture of two or more of the articles mentioned in items (i) to (xxxi) above with or without the addition of other articles on the turnover relating to components thereof which have not already suffered tax.
15. Clay. Last purchase.
16. (i) Coir products, coir mattings other than those specified elsewhere in the schedule. First sale  
 (ii) Deccan hemp products other than deccan hemp fibre.
17. Combs. First sale
18. (i) Computers, personal, mini, mainframes and laptops of analog and digital varieties including Automatic Teller Machines, their hardware and peripherals like modem and speakers, key board, monitor, mouse, CPU, floppies of all sizes, cartridge tape drives, CD ROM drives, DAT drives, hard disks, printers like dot matrix, ink jet and laser, line, line-matrix, scanners, multi media kits, plotters, computer consumables including DAT tapes, print ribbons, printer cartridges and cartridge tapes and computer cleaning kits. First sale  
 (ii) Licensed software, including IT software,  
 (iii) Electronic items as notified by the Government.
19. Cycles, bi-cycles, tricycles including delivery tri-cycles, children tri-cycles and carriages, tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith, cycle seat covers, cycle locks, cycle dynamo lights and cycle pumps First sale
20. Domestic utensils including buckets made of metals or alloys of metals (other than aluminium) not operated by pressure or electricity First sale
21. Fibres that is to say- First sale  
 (i) Screw pine fibre,  
 (ii) Tamarind fibre.

22. (i) Flour of Pulses and grams, First sale  
(ii) Flour of grams, rice and ragi mixed with spices/ masala powder sold with or without brand name,  
(iii) Maize products,  
(iv) Masala powder or paste whether or not with oil or additives, sold under a brand name,  
(v) Ready to use flour pastes,  
(vi) Sago and starch of any kind,  
(vii) Tapioca flour,  
(viii) Vermicelli,  
(ix) Wheat products, that is to say, atta, maida, sooji, rava and flour.
23. (i) Fried Groundnut kernel, First sale  
(ii) Parched gram or fried gram,  
(iii) Peas and peas dhal, including brokens, husk and dust thereof,  
(iv) Pulses and Grams including horse grams, avarai (beans), mochai and karamani other than those specified in Second Schedule,  
(v) Broken, husk and dust of pulses and grams.
24. (i) Fungicides, herbicides including weedicides, insecticides, pesticides, rodenticides, germicides and combinations thereof, First sale  
(ii) Insect repellent coils, mats, liquids and creams,  
(iii) Napthalene balls.
25. Glass Beads and Glass Marbles (Goli gundu). First sale
26. Glass bottles, whether old or used. Last purchase
27. (i) Gold, Silver, Platinum jewellery including articles thereof, First sale  
(ii) Gold covering and imitation jewellery,  
(iii) Precious stones, namely, diamonds, emeralds, rubies, pearls natural or cultured, cats eye, sapphires, carbuncle or garnets, coral, sardonyx, topaz and other semi precious stones whether they are sold loose or as forming part of any article or jewellery in which they are set.
28. (i) Hair and body cleaning powders containing shikakai, boonthikottai, illuppai oil cake, poolankizhangu, usilai leaves, kasthuri manjal and any such ingredients or two or more of such ingredients, First sale  
(ii) Scouring or cleaning powder other than those specified in sub-item (i) of item 10 of Part-E of this Schedule.
29. (i) Handicraft articles, First sale  
(ii) Jute table mats, jute door mats, jute handicrafts and jute wall hangings.
30. (i) Handmade embroidery products, First sale  
(ii) Handmade paper including handmade paper board,  
(iii) Handmade ultramarine blue, handmade washing blue, handmade robin blue, handmade laundry brightners of all its forms.
31. Helmets. First sale
32. (i) Honey, First sale  
(ii) Bees wax.
33. (i) Human hair, First sale  
(ii) wigs.

- |   |                |
|---|----------------|
| 34. Ice blocks  | First sale     |
| 35. Indian Musical instruments  | First sale     |
| 36. Jaggery and gur including jaggery powder and nattusakkarai,   |                |
| (i) Purchased within the State,   | First purchase |
| (ii) Purchase from outside the State.   | First sale     |
| 37. (i) Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn,   | First sale     |
| (ii) Man made staple fibres, fibre yarn and flament yarn.   |                |
| (iii) Sewing threads of all kinds whether natural or artificial other than those falling under sub-item (a) of item 3 of the Second Schedule but excluding surgical sewing threads. |                |
| 38. (i) Lemon grass oil,  | First sale     |
| (ii) Laurel oil,  |                |
| (iii) Ginger grass oil.   |                |
| 39. Light roofing sheets obtained by immersing paper mat in bitumen.  | First sale     |
| 40. Mosquito destroyers, insect killer devices including heating devices used with insect repellent mats and mosquito nets of all kinds.  | First sale     |
| 41. Newsprint.  | First sale     |
| 42. Oats.   | First sale     |
| 43. Oil cakes including de-oiled cakes.   | First sale     |
| 44. Packing materials, that is to say-  | First sale     |
| (i) Bottle caps of all type,  |                |
| (ii) Empty gunny bags and condemned gunny bags,   |                |
| (iii) H.D.P.E. and PP woven sacks,  |                |
| (iv) HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics,   |                |
| (v) Hessian cloth,  |                |
| (vi) Jute bags which are laminated,   |                |
| (vii) Jute twine,   |                |
| (viii) Polythene and plastic bags including LDPE plastic bags for milk pouches,   |                |
| (ix) Tin Containers.  |                |
| 45. Palm fatty acid.  | First sale     |
| 46. Patents, trade marks, import licences, exim scrips, export permits or licence or quota and other goods of incorporeal or intangible character.                                  | First sale     |
| 47. Perambulators including push chairs for babies and tyres, tubes and flaps used therewith.   | First sale     |
| 48. Plastic raw materials.  | First sale     |
| 49. Pollution control equipments; namely:—  | First sale     |
| (i) Water Pollution Control equipments—   |                |
| Coarse screen/micro screen (stainless steel/mild steel), Rotary screen/ comminutor (stainless steel/detritor), Racker arms, weirs, paddles, motor with                              |                |

reduction gear arrangements intended for clarifiers for liquid waste treatment, surface aerators/floating aerators and accessories, diffusers of all types for supply of air, in liquid waste treatment, radial arms and accessories for trickling filters, demineraliser for effluent treatment, synthetic packing media for trickling filters, packed bed columns/towers for effluent treatment. Headers and laterals with accessories for trickling filters, digesters, gas meters and electrical heaters for digesters, gas holding tanks for digesters,

(ii) instrumentation—

B Oc Incubator, C Oc Apparatus, Ion Analyser,

(iii) Air Pollution Control Equipments—

Filters (fabric filters, bag filters, vacuum filters), Electrostatic precipitators, Cyclones, Wet scrubbers, Particle analyser (SO<sub>2</sub>, CO, NO<sub>x</sub>, SO<sub>x</sub>, hydrocarbons, chlorine, fluorine, etc.), Personal samplers, Detectors (for grass), High volume sampler, pressure gauges, timber, filter head assembly, pitot tube, sampling train (for ambient/stack air quality monitoring), Smoke meter, Mist eliminator.

- |   |            |
|---|------------|
| 50. Products of palm, bamboo, cane basket making and mat weaving industries other than those specified in the Third Schedule. | First sale |
| 51. Quinine and its products.   | First sale |
| 52. Raw silk and Silk yarn imported from abroad.  | First sale |
| 53. (i) Readymade garments and made-ups,  | First sale |
| (ii) Hosiery goods,   |            |
| (iii) Junnadi goods   |            |
| 54. Renewable energy equipments and devices,—   | First sale |
| (i) Flat plate solar collectors,  |            |
| (ii) Concentrating and pipe type solar collectors,  |            |
| (iii) Solar water heaters and systems,  |            |
| (iv) Air/Gas/Fluid heating systems,   |            |
| (v) Solar crop driers and systems,  |            |
| (vi) Solar stills and desalination systems,   |            |
| (vii) Solar pumps based on solar thermal and solar photovoltaic conversion,   |            |
| (viii) Solar power generating systems,  |            |
| (ix) Solar photovoltaic modules and panels for water pumping and other applications.  |            |
| (x) Windmills and any special design devices which run on windmills.  |            |
| (xi) Any special devices including electric generators and pumps running on wind energy.                                      |            |
| (xii) Bio-gas plants and bio-gas engines.   |            |
| (xiii) Equipment for utilising ocean waves and thermal energy.  |            |
| (xiv) Solar energy equipments.  |            |
| (xv) Solar refrigerators, solar cold storage and solar air-conditioning systems.  |            |
| (xvi) Electrically operated vehicles including battery powered or fuel cell vehicles.   |            |
| (xvii) Solar photo-voltaic lanterns,  |            |
| (xviii) Solar photo-voltaic cells.  |            |

55. Salt for industrial use. Last purchase
56. Scraps and waste of all kinds namely,—
- (i) (a) Aluminium scraps, First sale
- (b) Non-ferrous metal scraps, that is to say, scraps of copper, copper alloys, brass, lead and lead alloys other than those specified elsewhere in the Schedule,
- (c) Cotton waste, cotton yarn waste and cloth rags,
- (d) Waste of man-made staple fibres, fibre yarn and filament yarn,
- (e) Waste of wool (goat's hair and similar fibrous growth on bodies of animals) and waste of woollen yarn and
- (ii) (a) Plastic scrap, Last purchase
- (b) Old brass, copper and stainless steel vessels whether worn-out or beaten,
- (c) Waste paper and waste of paper board.
57. (i) Silk cotton seeds, First sale
- (ii) Tamarind seeds.
58. Spices including Ajwain (omam), anise-seeds (sombu), star anise-seeds, cassia (lavanga pattai or cinnamon), cloves, dried ginger (sukku), fennel (sathakuppai), fenugreek (menthi), mace (jathipathri), nutmegs (jathika), poppy seeds (kasakasa), saffron, pepper and jeera including black jeera (cumin seeds). First sale
59. (i) Sports goods including goods for indoor or outdoor games, swings, medals, cups, trophies, shields and badges, excluding apparel and footwear. First sale
- (ii) Childrens' play ground equipments.
60. (i) Stationery goods namely, painting boxes, painting water colours, oil colours in cakes or in liquid forms, drawing boards, brushes used therein. First sale
- (ii) Student Note books and Copy books.
61. Sugar imported into India from foreign countries. First sale
62. Tanning materials, that is to say—(i) Arjuna bark (ii) Avaram bark (iii) Babul bark and pods (iv) Cashew extract (v) Cashew testa (vi) Cashtan extract (vii) Chestnut extract (viii) Cutch extract (ix) Dhawa leaves (x) Ghatbor nuts (xi) Karada bark (xii) Konnam bark (xiii) Lycowat (xiv) Mangroves or Goran (xv) Mortan-62 (xvi) Myrobalam extract (xvii) Myrobalam nuts (xviii) Quebracho extract (xix) Sal bark (xx) Sal bark (xxi) Tamarind seed testa (xxii) Tanulux (xxiii) Wasub (xxiv) Wattle bark (xxv) Wattle extract or mimosa extract. Last purchase
63. Textile machinery. First sale
64. Toys of all kinds, other than those specified elsewhere. First sale
65. (i) Tractors of all kinds excluding crawler tractors, and articles excluding batteries adapted for use, generally as parts and accessories of tractors and tools and implements used therewith, First sale
- (ii) Trailers of tractors of all kinds,
- (iii) Combined harvester and transplanter.
66. Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof. First sale



67. Vegetable oils of all kinds including refined vegetable oils other than those specified elsewhere in this Schedule. First sale

68. Vegetable products including vanaspathi and margarine. First sale

*Explanation.*—Vegetable products means any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process, been hardened for human consumption.

69. (i) Wool in raw form (goat's hair and similar fibrous growth on bodies of animals) First sale

(ii) Woollen yarn.

### PART -C

#### GOODS WHICH ARE TAXABLE AT THE RATE OF 10 PER CENT

1. (i) Aluminium, pure or alloy in the form of Ingots, Bars, Blocks, Slabs, Billets, Shots, Pellets, Plates, Sheets, Circles, Wires, Strips, Rods, Wire rods and any alloy of aluminium with any other metal or metals on the turnover relating to components which have not already suffered tax: First sale

Provided that, if any aluminium pure or alloy, has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under the same or any other sub-items aforesaid,

(ii) Non-ferrous metals and alloys thereof excluding those specified elsewhere in this Schedule,

(iii) Zinc.

2. (i) Arecanut, including betel nut and seeval, First sale

(ii) Scented nut, roasted or scented seeval.

3. (i) Bulbs, horns, cables and fare meters for all motor vehicles, First sale

(ii) Parts and accessories excluding batteries, tyres, tubes and flaps of two wheelers and three wheelers specified in sub-items (i), (ii) and (iii) of item 22 of Part D of the Schedule,

(iii) Tyres, tubes and flaps ordinarily used for tractors, trailer of tractors.

4. (i) Butter sold with a brand name First sale

(ii) Ghee.

5. (i) Card board boxes, corrugated boxes and cartons, First sale

(ii) Empty gas cylinders.

6. (i) Cashew with shell, First purchase

(ii) Cashew nut kernels, that is to say, raw, processed, roasted and salted kernels including their broken.

7. (i) Cement flooring stones, slabs and all kinds of tiles other than those specified elsewhere in the Schedule, First sale

(ii) Ceramic bricks.

8. Chips of all kinds such as potato chips and coconut milk powder sold with a brand name but not registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958). First sale

9. (i) Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds whether or not cured or roasted or decaffeinated, coffee powder, excluding coffee drink. First sale

- (ii) Instant coffee in granule or powder form
  - (iii) French coffee on the turnover relating to components thereof namely coffee and chicory which have not already suffered tax,
  - (iv) Chicory,
  - (v) Tea, that is to say, any one of the forms of tea in which it is sold but not including tea drink or green tea leaves,
  - (vi) Instant tea other than instant tea drink,
  - (vii) Tea waste other than denatured.
10. Dry cells, dry cell batteries, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods. First sale
11. (i) Duplicating machines, reprographic copiers including roneo machines other than electronic duplicating machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith, First sale
- (ii) Tabulating, Calculating machines excluding electronic tabulating, calculating machines, parts and accessories thereof, ribbons used therewith.
12. Dyes, that is to say -(i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes. (xiii) All other dyes not specified elsewhere in the Schedule. First sale
13. (i) Electronic items not specified elsewhere. First sale
- (ii) Electronic or electric wires, sleeves, casings, cappings, cables, all capacitors, resistors, switches, plugs, holders, jacks, connectors and other components, lighting bulbs including gas filled bulbs/vacuum bulbs, compact fluorescent lamps, fluorescent lighting tubes, fittings, chokes, starters, other than those specified elsewhere in the schedules and all general electric or electronic accessories like reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, wooden plugs (gattis), lightning arrestors, electrical earthenware and porcelain-ware, parts and accessories of all such goods.
14. Footwear other than those specified in the Third Schedule. First sale
15. Grills of all kinds made of iron and steel. First sale
16. Inks of all kinds including Lithographic printing and duplicating inks but excluding writing ink. First sale
17. Key chains and key holders. First sale
18. Machine made matches. First sale
19. (i) **Medicines conforming to the following description:** Any medicinal formulation or preparation ready for use internally or externally for treatment or mitigation or prevention of diseases or disorders in human being or animals excluding products capable of being used as creams, hair oils, tooth pastes, tooth-powders, cosmetics, toilet articles, soaps and shampoos but including - First sale
- (a) Allopathic medicines,
  - (b) Other medicines and drugs including ayurvedic, homeopathic, siddha and unani preparations,
  - (c) Country drugs,
  - (d) Medicinal mixtures or compounds, the components of which have not already suffered tax,

- (ii) (a) Surgical dressing which expression shall include adhesive plaster, adhesive plaster dressing gypsona plaster of paris and bandages, velcro pop bandages, elastro crepe bandages, gauze, wadding gauze, lint and cotton wool poultices and similar articles impregnated or coated with pharmaceutical substances put up in forms or packings for surgical purposes which have been sterilised and conform to the accepted standards of the medical profession.
  - (b) pharmaceutical and surgical products of plastic and rubber including gloves, aprons and caps,
  - (c) Surgical implants, artificial bones, bone cement, abdominal support belt, cervical collars and knee cap.
  - (iii) Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electromedical apparatus and sight testing instruments including ophthalmoscope, otoscope, Laryngoscope, retinoscope, binocular loupe, parts and accessories thereof other than those specified elsewhere in this schedule,
  - (iv) X-Ray apparatus, films, plates and other equipments required for use therewith, parts and accessories thereof.
  - (v) (a) Heart pacemaker (pulse generator),
  - (b) Intra-ocular lenses.
  - (vi) (a) Intravenous sets, scalp vein sets, blood administration sets, blood donor sets and solution administration sets,
  - (b) Dextrose, that is to say, dextrose monohydrate and anhydrous dextrose,
  - (c) Measured volume set, .
  - (d) Diagnostic reagents,
  - (e) Lactose (IP/BP),
  - (vii) Thermometers.
20. Medium Density Fibre (MDF) boards and pre-laminated/veneered medium density fibre boards, excluding such goods imported from other countries First sale
21. Musical instruments of all kinds other than Indian Musical Instruments First sale
22. Paper, all sorts including paste board, mill-board, straw board and card board that is to say - First sale
- (i) Cigarette tissue,
  - (ii) Blotting, filter, toilet or target tissue other than cigarette tissue, Bank art, chrome, tub-sized, cheque, stamp or cartridge paper, parchment board including art-board, chrome board and board for playing cards,
  - (iii) Packing and wrapping paper, straw board and pulp board including gray board, corrugated board, duplex and triplex boards,
  - (iv) Paper and board: Laminated, coated, or interlined with other materials,
  - (v) Wall paper and similar wall coverings, window transparencies of paper,
  - (vi) All other kinds of paper and paper board not otherwise specified, including carbon paper, stencil paper, ammonia paper, ferro paper, cellophane paper, litmus-paper but excluding cinematographic and photographic paper.
  - (vii) Printing, writing, teleprinter, typewriting, manifold and bond paper and computer stationery of all kinds:

Provided that if any paper has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under the same or any other sub-items aforesaid.

- |  |               |
|--|---------------|
| 23. Paper napkin and paper cups.   | First sale    |
| 24. Photo album, stamp album and such other albums.  | First sale    |
| 25. (i) Photographic and other cameras, flashlight apparatus and enlargers and lenses, photographic films, plates, paper, prints, instant print films and chemicals used in the photographic development and printing process.   | First sale    |
| (ii) Cinematographic raw film.   |               |
| 26. Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device excluding pumpsets of 3 h.p or 5 h.p but including (a) Motor pumps, (b) Centrifugal pumps (horizontal or vertical pumps), (c) Deep tube-well turbine pumps (d) Submersible pumps, (e) Axial flow and mixed flow vertical pumps (f) Jet and monoblock pumpsets, (g) Parts and Accessories which are actually adapted for use with pumps in sub-items (a) to (f) above and (h) Valves. | First sale    |
| 27. Pre-recorded audio cassettes.  | First sale    |
| 28. (i) P.V.C. Pipes, tubes and fittings of all varieties including flexible and rigid pipes, hoses and tubes, whether transparent or not, P.V.C. and plastic water-supply items and sanitaryware.   | First sale    |
| (ii) Water supply materials and fittings other than those specified elsewhere in this Schedule or in the second Schedule including water taps, showers, water tanks including PVC water tanks and other articles used for the supply or distribution of water including RCC pipes, parts and accessories thereof including valves,   |               |
| 29. Ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by Star Hotels recognised as such by Tourism Department of the State Government or Government of India and Restaurants attached to such Star Hotels.   | First sale    |
| 30. Rolling bearings, that is to say, ball or roller bearings of all kinds.  | First sale    |
| 31. Rough synthetic gem boules.  | First sale    |
| 32. Rubberised coir products.  | First sale    |
| 33. (i) Rubber latex (natural) of all qualities and grades including earth scrap, tree lace, amoniated latex, preserved latex concentraté, centrifuged latex,  | Last purchase |
| (ii) Raw rubber of all varieties and grades including dry ribbed sheet of all RMA grades, dry crepe rubber, dry black rubber, skimmed rubber, if they had not suffered tax under item (i) above,   |               |
| (iii) Reclaimed rubber, all grades and qualities.  |               |
| 34. Sewing machines and embroidery machines of all kinds and needles used therewith.   | First sale    |
| 35. Spectacles other than those specified in the Third Schedule, sunglasses, goggles and attachments, lenses for spectacles including contact lenses and parts and accessories thereof.  | First sale    |
| 36. Tarpaulin.   | First sale    |
| 37. Timber including pulpwood sized timber but excluding fire wood other than those mentioned elsewhere in this Schedule.  | First sale    |

*Explanation.*—For the purpose of this item in the case of timber purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber in any form or size shall be deemed to be the First sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the First sale.

38. Typewriters, excluding electronic typewriters, typewriter ribbon used therewith, whether or not in spools, and correction fluids. First sale
39. Water sold in bottles, sachets, jugs or jerry cans and distilled water or mineral water sold in any form of container. First sale
40. (i) Xerox Copies; First sale  
(ii) Laser copies/printouts;  
(iii) Computer printouts:  
Provided that if the paper used for taking such copies or printouts has suffered tax under item 22 of this part the copies or printouts shall not again be subjected to tax under any of the sub-items mentioned above.
- (iv) All printed materials other than those specified in sub-items (i) to (iii) above, whether made of paper, paper board or other materials, like account books, registers, diaries, order books, receipt books, memorandum pads, folders, file covers, book covers, greeting cards and invitation cards of all kinds and trade mark labels including those materials manufactured according to specification of customers whether or not with logo or name or matter.

## PART-D

*Goods Taxable at the rate of 12 per cent*

1. Adhesives of all kinds including gum, glue, resins and solutions. First sale
2. (i) Aeroplanes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, aircrafts launching gear parts and accessories thereof. First sale  
(ii) Rail coaches, wagons, containers for the transport of fluids, other rail coaches specially designed for specific purposes and rail locomotives, parts and accessories thereof.  
(iii) (a) Ships, steamers, motors and steam boats and launches, trawlers, tugs, submarines, oil tankers and other vessels operated by any form of power, including their hulls, engines, parts and accessories thereof.  
(b) Barges and canoes and similar vessels not coming under sub-item (i) above
3. Articles and equipments for gymnastics including health fitness equipments. First sale
4. Asbestos cement sheets, flat or corrugated. First sale
5. (i) Biscuits, cakes, confectionery, chocolate and toffees sold with a brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958). First sale  
(ii) Fresh meat, poultry, fish and seafood which are processed, packed and sold with a brand name.  
(iii) Ice-creams of all kinds including ice-candy, ice-cake, ice-jelly, fruiti, kulfi and frozen confectionery, frozen desert sold with a brand name.  
(iv) Fruit juices and fruit drinks sold with a brand name.
6. (i) Ceramic sanitary wares and sanitary fittings of every description including sinks, wash basins, wash basin pedestals, baths, showers, bidets, water closet pans, flushing, cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof. First sale

- (ii) Ceramic tiles, glazed floor, roofing and wall tiles.
  - (iii) Cuddappah stone slabs and Shahabad stone slabs.
  - (iv) (a) Granite blocks (rough or raw) (b) Polished granite slabs, including tomb stones, monument slab and head stone.
  - (v) Marbles, that is to say—(a) Marble boulders or lumbs (b) Marble slabs (c) Marble chips (d) marble dusts (e) Marble floor tiles and wall tiles (f) Other articles made of marbles.
  - (vi) Mosaic tiles and chips
7. (i) Chemicals, the following: Soda ash, Bleaching power, Sodium bi-carbonate, Sodium hydrosulphite, Sulphate of alumina, Sodium nitrate, Sodium acetate, Sodium sulphate, Acid slurry, Trisodium phosphate, Sodium tri-poly phosphate, Sodium silicate, Sodium metasilicate, Carboxy methyl cellulose, Sodium sulphide, Acetic Acid, Sodium bi-sulphite, Oxalic acid, Sodium thio-sulphate, Sodium sulphite, Sodium alginate, Benzene, Citric acid, Diethylene glycol, Sodium nitrite, Hydrogen peroxide, Acetaldehyde, Pentaerythritol, Sodium alpha olefin sulphonate, Sodium formate and all other chemicals not specified elsewhere in the Schedule. First sale
- (ii) Carbon black, acetylene black.
  - (iii) Nitric, hydrochloric and sulphuric acids.
  - (iv) Sulphur.
  - (v) Caustic soda.
8. Cinematographic equipments, including cameras, projectors, over-head projectors, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith. First sale
9. Clocks, time-pieces, watches (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. First sale
10. (i) Crockery other than those specified elsewhere in this Schedule First sale
- (ii) Cutlery other than those specified elsewhere in this Schedule including table cutlery, forks.
11. (i) Dry fruits and nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, other than those specified elsewhere in this Schedule First sale
- (ii) Wet Dates.
12. (i) Tyres, tubes and flaps, ordinarily used with power driven two wheelers, three wheelers, four wheelers and higher number of wheelers (whether or not such tyres are also used for other purposes) other than those specified elsewhere in the Schedule. First sale
- (ii) Tyres, tubes and flaps of animals drawn vehicles.
13. Ethyl Alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit. First sale
14. (i) Fans, air circulators, voltage stabilizers and regulators not specified elsewhere, controlling systems and thyristor control power equipments and ACSR conductors. First sale
- (ii) Electrical domestic and commercial appliances including:—  
Coffee roasting appliances, Cooking ranges, Cream whippers, curd makers and egg beaters, Floor polishers, Frying pans, sauce pans, kettles and toasters, Geysers, water heaters, boilers and immersion heaters, Grinders other than

wet-grain grinders specified elsewhere in this Schedule mixers and blenders, hair-driers, hair-curlers, permanent waving apparatus and curling tong beaters, Hot plates, grillers, boiling plates, plate warmers, food warming trays, food warming trolleys and hot food cabinets, Ice-cream churners, Irons, Juice extractors, Massage apparatus, Ovens and microwave ovens, Room heaters, Shavers, Sharpeners, Steamers, coffeemakers including percolators, cookers, egg boilers, Vacuum cleaners, Vending machines, Washing machines, drying machines.

**Explanation-I.**— All the above goods, notwithstanding that they contain electronic circuits, switchings or control device systems, shall be deemed to be electrical appliances (domestic and commercial).

**Explanation-II.**—“Domestic and Commercial electrical appliances” means electrical appliances, normally used in the household and used in hotels, restaurants, hostels, offices, educational institutions, hospitals, train kitchens, air crafts or ships, pantries, canteens, tailoring establishment, laundry shops, hair dressing saloons and in similar establishments.

- (iii) Electrical instruments, systems, apparatus, appliances of all kinds, other than those specified elsewhere in this Schedule including chandeliers and their shades, protectors, stands, fixtures, fittings, brackets, torches, sodium and mercury vapour discharge lamps, emergency lamps and emergency lighting system notwithstanding their containing any electronic control circuiting rectifiers, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms.
  - (iv) Electronic instruments including cash registers, tabulating and calculating machines, electronic duplicating machines, reprographic copiers including duplicators, xerox and photo-copying machines and any other electronic apparatus for obtaining duplicate copies, whether reduced, enlarged or the same size as the originals, electronic teleprinters and fax machines of all kinds and electronic typewriters, indexing, card punching, franking, addressing machines, one record units.
  - (v) Wireless reception and transmission equipments and devices including radios, walkie-talkie, transmission and reception apparatus for radio-telephony, radio-telegraphy, radio-broadcasting radar apparatus, radio navigational aids apparatus and radio remote control apparatus, amplifiers, loud speakers and receivers, multiple systems.
  - (vi) Audio and video cassettes, CDs, corresponding recorders and players, Gramophones of all kinds including record players, radio gramophones, gramophone records, matrices for records and record changes, sound recording and reproducing equipments including dicta-phones, car cassette players, tape decks, tape players, compact disc players including a combination of any of them with or without wireless reception instrument, pages and cellular telephones.
  - (vii) Sound transmitting equipments of every description including telephones, inter com devices, loud speakers including stereo or hi-fi amplifiers, speaker systems which are used with stereo or hi-fi musical systems, micro phones and stands thereof, headphones, earphones and combined microphones' speaker sets.
  - (viii) Television sets, antenna, television and video cameras, projectors, teleprompters, dish antenna and boosters, all electronic toys and games.
15. Fire works including coloured matches.
16. 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.

First sale

First sale

17. Glass and glassware of all sorts other than those specified elsewhere in this Schedule including— First sale
- (i) (a) Flat glass, including sheet glass, wired glass and rolled glass whether in the form of plate glass, figure glass or in any other form, coloured glass, coolex glass, toughened glass, laminated safety glass, tinted glass
  - (b) Laboratory glasswares, hygienic or pharmaceutical glasswares (whether or not graduated or calibrated and glass micro slides)
  - (c) Glass sheets, glass globes and chimneys for lamps and lanterns.
  - (d) Glass jars and glass bottles
  - (e) Table wares made of glass
  - (ii) Glass mirrors, Coloured glass mirrors, Figured glass mirrors and Framed mirrors on the turnover relating to components thereof which have not already suffered tax.
18. Handmade soap of all kinds (both bathing and washing) including soap flakes, powder, liquids and detergents but excluding shampoo and metal polishers in any form. First sale
19. Leather goods other than footwear made wholly or principally of leather (whether or not other materials such as thread, lining, rivets are used) First sale
20. Machineries of all kinds other than those specifically mentioned in this Schedule worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) any other form of fuel or power excluding human or animal labour (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (viii) above. First sale
21. Mercury First sale
22. (i) Motor cycles, motor cycle combinations, motor scooters, motor scooter combinations, motoreties, mopeds. First sale
- (ii) Motorised bicycles, tri-cycles, cycle rickshaws, tandem cycles, cycle-combinations, carriages for invalid persons and perambulators.
  - (iii) Three wheelers by whatever name known including auto rickshaws, chassis of auto rickshaws and other three wheelers, bodies or tankers built or meant for mounting on three wheelers chassis belonging to others on the turnovers relating to bodies.
  - (iv) Motor taxi-motor omni buses, motor vans, jeeps and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to others on the turnover relating to bodies all varieties of trailers by whatever name known other than trailers of tractors other than those specified elsewhere in this Schedule.
  - (v) Paver finishers, draggers, dredgers, road-rollers and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part other than those specified elsewhere in the Schedule.
  - (vi) Crane lorries including floating cranes, breakdown lorries, road sweeper lorries, spraying lorries, concrete mixer lorries, mobile workshops, mobile radiological units, ambulances, fire-fighting units including fire floats, drilling rigs mounted on motor vehicle and floating vessels platform trucks, fork lift trucks and other similar varieties of machinery of which a mechanically propelled vehicle forms an integral part which is subsidiary to their main function.



- (vii) Dumpers, loaders, scrapers, crawler tractor, excavators, bull dozers and wheel dozers.
- (viii) Spark plugs of all kinds
- (ix) Parts and accessories of motor vehicles and trailers other than those specified in this Schedule.
23. (i) Non-stick wares, kitchenware including heat resistant cookware, metalware and metal articles other than those specified elsewhere in this Schedule. First sale
- (ii) Pressure cookers, Pressure stoves, gas stoves and gas ovens other than those mentioned in any of the Schedules.
24. Oil engines First sale
25. (i) Paraffin wax-food grade standard First sale
- (ii) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax
- (iii) Slack wax
26. Plastic products, including melamine wear and break resistant plastics other than those specified elsewhere in this Schedule. First sale
27. Playing cards First sale
28. (i) Polishes including metal polishes in any form but not boot polishes First sale
- (ii) Barbed wire, wire mesh, chicken-mesh, expanded metal and chain link made of any metal or material
- (iii) bolts, nuts and rivets, threaded or tapped and screws of base metal or alloys thereof, including bolt end, screw studs, screw studding, self-tapped screw, screw hooks, screw rings and screw eye and hooks and clamps of all kinds, Cotter pins of all kinds, Valves of all kinds including pressure relief valves and control valves, washers of all kinds, perforated sheet of any metal or material.
- (iv) Carbide tips and tools
- (v) hand tools
- (vi) Locks of all kinds and varieties except bicycle locks
- (vii) Welding electrodes, graphite electrodes, welding rods of all kinds, including brazen rods and soldering wires
29. Pre-recorded video cassette and compact discs First sale
30. Pressure lamps First sale
31. Ready mix concrete First sale
32. (i) Rubber latex compound and rubber products excluding pharmaceutical and surgical products, namely:— First sale
- (a) Compound rubber, unvulcanised, in primary forms or in plates, sheets or strips.
- (b) Other forms like rods, tubes and profile shapes and articles (for example discs and rings of rubber)
- (c) Rubber thread and cord
- (d) Plates, blocks, sheets, strips, rods and profile shapes of rubber
- (e) Tubes, pipes and hoses of rubber with or without their fittings (for example, joints, elbows, flanges)
- (f) Conveyor, transmission or elevator belts or belting of rubber whether combined with any textile material or otherwise

- (g) Interchangeable tyre treads (Tread rubber)
- (h) Articles of apparel and clothing accessories including gloves for all purposes of rubber
- (i) Hardened rubber (for example ebonite) in all forms, including waste and scrap and articles of hard rubber
- (j) Other articles of rubber.
- (ii) Rubber of synthetic origin including butadiene acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex including prevulcanised synthetic rubber latex.
33. Sandal wood and sandal wood oil First sale
34. Squashes and essences First sale
35. (i) Steel almirahs and furniture of all kinds including household furniture other than those specified elsewhere in this Schedule made from all kinds of metals, fibre glass, wood, reinforced plastics or made primarily from any kind of plastics; upholstered furniture or furniture in the manufacture of which laminated sheets are used, whether sold in assembled or unassembled form and ready to assemble, parts thereof and all kinds of stands. First sale
- (ii) Office equipments of every description, including filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments whether sold in assembled or unassembled form and ready to assemble, parts thereof other than those specified elsewhere in this Schedule and stationery articles.
- Explanation.**—Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.
36. Suit cases, brief cases, attache cases, despatch cases, vanity bags, vanity cases and vanity boxes other than those specified elsewhere in the Schedule. First sale
- Explanation.**—Vanity bag, vanity case and vanity box mean a bag, a case or a box holding a mirror and cosmetics or toiletries.
37. Transmission Towers First sale
38. (i) Water meters, gas meters, industrial thermometers, parts and accessories thereof. First sale
- (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 (c) Meter scales, measuring tapes, steel yards and survey chains.
39. Wet grain grinders worked by any form of power, other than human labour (whether or not sold as a composite unit, with or without motors) First sale
40. All other goods not specified elsewhere in any of the Schedules. First sale

## PART-E

*Goods taxable at the rate of 16 per cent*

1. Cement articles, asbestos articles and asbestos cement articles other than RCC pipes and those specified elsewhere in the Schedule. First sale
2. Foam rubber products, plastic foam products, fibre foam products or other synthetic foam products of every description including: First sale
  - (i) Sheets (ii) Cushions (iii) Pillows and (iv) Mattresses
3. (i) Foods and food preparations including cheese, milk foods, milk powder, recombinant milk except direct re-constitution without additives other than water and condensed milk, mixes including instant foods, sweets and savories like, popcorn sold with a brand name.  
 (ii) Non-alcoholic beverages and aerated drinks sold with a brand name registered under Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958).  
 (iii) Chips of all kinds such as potato chips and coconut milk powder sold with a brand name registered under Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958).
4. (i) Gases other than those specified elsewhere in this Schedule in all its forms. First sale  
 (ii) Purified and processed gases in all its forms.
5. (i) Generators, Generating sets, transformers and non-electronic voltage stabilizers. First sale  
 (ii) All electrical transformers other than the small transformers including-  
 (a) Transmission power transformers (33 KV to 232 KV), (b) Distribution Transformers (33 KV to 3.3 KV) (c) Traction power transformers (110 KV), (d) Booster transformers (25 KV or thereabouts), (e) Furnace transformers (f) Resin potted transformers (11 KV or thereabouts) (g) Welding transformers (h) Step up transformers 230 V/up, 5 to 50 KV and 415/5 to 50 KV, (j) Auto transformers (variac) (j) instrument transformers like current transformers and potential transformers.
6. Glazed earthen wares of all kinds including china-wares, porcelain wares, stone wares other than those mentioned in this Schedule and terracotta. First sale
7. (i) Paints and enamels not otherwise specified in this Schedule, including powder paints, stiff paste paints and liquid paints. First sale  
 (ii) Colours.  
 (iii) Pigments, including water pigments and leather finishes.  
 (iv) Dry distempers including cement based water-paints, oil-pound distempers, plastic emulsion paints.  
 (v) Varnishes, French polish, bituminous and coal-tar blacks.  
 (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro cellulose ancillaries in liquid, semi-solid or pasty forms.  
 (vii) Turpentine oil, baie oil, white oil.  
 (viii) Dilutents 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

- (ix) 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.
- (x) Primers of all kinds
- (xi) All other materials used in painting and varnishing such as flint papers, emery clothes, brushes, paints removers and stainers of all kinds.
8. (i) Plywood, hard board, 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. First sale
- (ii) All other non-soft boards or insulating material made of any other material other than wood.
9. Refractory cement, white cement and other cement substitutes. First sale
10. (i) Shaving sets with or without contents, razors, safety razors, razor blades, shaving brushes and shaving creams. First sale
- (ii) Soaps, machine made, that is to say—
- (a) Toilet soaps of all kinds including medicated soaps, liquid soaps and moisturised soaps, but excluding hand-made soaps and shampoo.
- (b) Washing soaps of all kinds including floor washing soaps, soap flakes, soap powders, soap liquids and detergents in all forms, excluding hand-made items of these goods.
- (iii) Ultramarine blue, washing blue, robin blue, laundry brightener of all kinds in all its forms other than those mentioned in item 30 (iii) of Part-B of this Schedule.
- (iv) Tooth pastes, tooth powders and mouthwashes and other dentifrices whether or not medicated or as defined in Section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940) as manufactured under a license issued under that Act, tooth brushes, tongue cleaners.
11. (i) Vacuum Flasks of all kinds including refills. First sale
- (ii) All domestic and commercial receptacles designed to keep food or beverages or other articles hot or cold including ice buckets or boxes.

## PART-F

*Goods which are taxable at the rate of 20 per cent*

1. (i) Air-conditioning plants, air-conditioners and other air-conditioning appliances, air-coolers, room coolers including all cooling appliances, apparatus and instruments. First sale
- (ii) Refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers.
- (iii) Cold storage equipments including refrigeration materials like polysterene and polyurethane foam materials used in refrigerators and cold storage equipments
- (iv) Water cooler cum heater units
2. Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour. First sale

3. (i) Arms of all kinds including rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith
  - (ii) Hand grenades
  - (iii) Air guns, air rifles and pellets used therewith.
  4. 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.
  5. (i) Cigar and cigarette cases, holders, tobacco pipes, cigarette filters and hookah
  - (ii) Lighters of all kinds including spark lighters.
  6. Electric storage batteries including containers, covers and plates
  7. (i) Floor coverings, that is to say, carpets, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding handmade or handloom made woven durries and jamakkalams and also excluding handmade or hand woven coir mattings.
  - (ii) Linoleum.
  - (iii) PVC (Vinyl) asbestos floor tiles, wall tiles and flexible flooring materials.
  8. Lifts and hoists operated by electricity or hydraulic power.
  9. Narcotics
  10. (i) (a) Scents and perfumes in any form excluding doop and agarbathis but including aragaja, javvadu and punugu.
  - (b) Hair oil, haid creams, hair dyes, hair darkeners, hairtonics, brilliantines, pomades and vasalines and all hair applicants other than shampoos.
  - (c) Lipsticks, lipsalve, nail polishers, nail varnishes, nail brushes, beauty boxes, face powders, toilet powders, baby powders, talcum powders, powder compacts, powder pads and puffs, toilet sets made of all materials (with or without contents), toilet sponges, scent spray, depilatories, blemish removes, eye liners all sorts, eye shadow, eye brow pencils, eye-lash brushes, eau de cologne, solid colognes, lavender water, snow face creams, all purposes creams, cold creams, cleaning creams, make-up creams, beauty creams, beauty milk, cleaning milk, hair foods, skin tonics, complexion rouge, nail cutters, sanitary towels and napkins, astringent lotions, after-shave lotions and creams, moisturisers of all sorts and personals (body) deodorants.
- Explanation:—** Any of the items listed above even if medicated or as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central XXXIII of 1940) or manufactured on the license issued under the said Act will fall under this item.
- (ii) Shampoos of all kinds including herbal and medicinal preparations, sold in bottles, containers, sachets and in any other forms.
  11. Strong room or Vault doors and ventilator, armored or reinforced safes, strong boxes and doors, cash chests, Cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets.
  12. Teleprinters other than electronic teleprinters and ribbons used therewith.

## PART-G

*Goods which are taxable at the rates specified below*

Description of goods. (2)	Point of levy (3)	Rate of tax (per cent) (4)
Alcoholic liquors of all kinds for human consumption which are purchased, procured, brought from outside the State other than foreign liquors falling under item 5 of this Part, toddy and arrack	First sale	55
Asphalt (bitumen)	First sale	12
Aviation Gasoline	First sale	24
Aviation turbine fuel including jet fuel	First sale	24
Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act XXXII of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	First sale	70
Fuel gas including liquefied petroleum gas	First sale (i) From 27-3-2002 to 31-3-2002 (ii) From 1-4-2002	10 8
High Speed Diesel Oil	First sale (i) From 27-3-2002 to 31-3-2002 (ii) From 1-4-2002	18 22
Imported cigarettes, medium density fibre boards, textiles and other items falling in Parts D and E of the First Schedule	First sale	20
Kerosene	First sale	4
Light Diesel Oil	First sale	18
Lubricating oils, quenching oils and greases	First sale	16
Mineral oils of all kinds other than those mentioned in item 11 of this Part and under item 3-A of the Second Schedule including furnace oil and Naphtha	First sale	16
Molasses	First sale	30
4. Panmasala by whatever name called containing betel nuts, that is to say, nut of areca, catachu broken and perfumed and lime or menthol or sandal oils or cardamom or any one or more of these ingredients.	First sale	40
15. Petrol	First sale (i) From 27-3-2002 to 31-3-2002 (ii) From 1-4-2002	21 28
16. Brake fluid	First sale	12

**Explanation I.**—For the purpose of petroleum products of this Part, a sale by one oil company to another oil company shall not be deemed to be the First sale in this State and accordingly any sale by one oil company to another person (not being an oil company) shall be deemed to be the First sale in the State.

**Explanation II.**—For the purpose of Explanation I, Oil Company means (a) Chennai Petroleum Corporation Limited (b) The Indian Oil Corporation Ltd., (c) The Bharat Petroleum Corporation Ltd., (d) The Hindustan Petroleum Corporation Ltd., (e) Indo-Burma Petroleum Company Ltd. and includes any other oil company notified in this behalf by the Government.

**Note.**—All spare parts, components and accessories of the above said goods shall be taxed at the same rate as that of the goods, provided such spare parts, components and accessories are not specifically enumerated in this Schedule and made liable to tax under this Schedule.

Amendment of  
Second  
Schedule.

3. In the Second Schedule to this principal Act,-

(1) in item 1, for the figure "1" in column (4), the figure "4" shall be substituted;

(2) after item 3-A, the following item and entries shall be inserted, namely:-

"3-B Desiccated Coconut

At the point of  
First sale in the  
State 4".

Substitution of  
Third  
Schedule.

4. In the principal Act, for the Third Schedule, the following Schedule shall be substituted, namely:-

**"THE THIRD SCHEDULE.****GOODS EXEMPTED FROM TAX BY SECTION 8  
DESCRIPTION OF GOODS.****PART-A**

The following goods produced or manufactured in India as described in column (3) Against the relevant heading in column (1) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

1. (i) Sugar, other than Khandsari sugar as described against the heading "17.01"  
(ii) Palmyrah sugar as described against the heading "17.02"
2. (i) Unmanufactured tobacco and tobacco refuse as described against the heading "24.01"  
(ii) Cigars and Cheroots of tobacco or of tobacco substitutes as described against the heading "24.02"  
(iii) Cigarettes and Cigarillos of tobacco as described against the heading "24.03"  
(iv) Other manufactured tobacco as described against the heading "24.04" including—
  - (a) smoking mixtures for pipes and cigarettes,
  - (b) cut tobacco,
  - (c) Biris
  - (d) Chewing tobacco and preparations containing chewing tobacco,
  - (e) Snuff of tobacco and preparations containing snuff of tobacco in any proportion.
3. Woven fabrics of silk or of silk waste as described against the heading "50.05"
4. (i) Woven fabrics of carded wool excluding hair belting as described against the heading "51.10"  
(ii) Woven fabrics of combed wool excluding hair belting as described against the heading "51.11"
5. Woven fabrics of cotton as described against the heading "52.07, 52.08 and 52.09"
6. (i) Woven fabrics of synthetic filament yarn as described against the heading "54.06"  
(ii) Woven fabrics of artificial filament yarn, as described against the heading "54.07"
7. (i) Woven fabrics of synthetic staple fibres as described against the heading "55.11, 55.12 and 55.13"  
(ii) Woven fabrics of artificial staple fibres, as described against the heading "55.14"
8. (i) Woven pile fabrics and chenille fabrics of wool, cotton or manmade fibres, as described against the heading "58.01"  
(ii) Terry towelling and similar woven terry fabrics and tufted textile fabrics as described against the heading "58.02"  
(iii) Gauze as described against the heading "58.03"



- (iv) Lace in the piece in strips or in motifs of cotton or manmade fibres as described against the heading '58.04'
  - (v) Embroidery in the piece, in strips or in motifs as described against the heading '58.05'
  - (vi) Narrow woven fabrics as described against the heading '58.06'
9. (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas;  
buckram and similar stiffened textile fabrics as described against the heading '59.01'
- (ii) Tyre cord fabric of high tenacity yarn or polyamides, polyesters or viscose rayon as described against the heading '59.02'
- (iii) Textiles fabrics of cotton and manmade textile materials impregnated, coated, covered or laminated with plastics as described against the heading '59.03'
- (iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks on base fabrics of cotton or man made textile material as described against the heading '59.07'
10. Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted, of cotton or man made fabrics as described against the heading '60.01' and '60.02.'

## PART-B

1. Agricultural implements worked or operated exclusively by human or animal agency and their parts and accessories as notified by the Government.
2. Aids for physically disadvantaged persons as notified by the Government.
3. Aluminium domestic Utensils not operated by pressure or electricity.
4. (i) Appalams and vadams of all varieties.  
(ii) Vegetable vathals of all kinds sold without a brand name.
5. Aquatic feed, poultry feed, feeding stuff for animals other than those specified elsewhere in any of the Schedules.
6. Asafoetida sold by any dealer whose total turnover in respect of this item does not exceed Rs. 300 crores in a year.
7. Bacterial culture for agricultural purpose, organic manures and all kinds of seeds including green manure seeds, excluding oil seeds those described in Second Schedule.
8. Bagasse
9. (i) Bangles other than those made of platinum, gold or silver  
(ii) Kumkum, khajal and bindi.
10. Black sugarcane for retain human consumption (not for purchase by mills)
11. Blood and Blood plasma
12. Butter sold without a brand name
13. Candles
14. (i) Cereals mentioned in item 1 of the Second Schedule excluding rice and wheat and

- (ii) Hand-pounded rice, parched (beaten) rice, puffed rice, rice flour, rice-bran and de-oiled rice-bran
15. (i) Charkas, (ii) handspun yarn and (iii) handloom cloth
16. Chillies, tamarind, corriander, turmeric and Shikakai sold by any dealer whose total turnover in respect of these items does not exceed Rs. 300 crores in a year
17. Coconut, copra other than those falling under the Second Schedule
18. Common salt (Sodium Chloride) including iodised or vitaminized salt for human consumption other than salt for industrial use.
19. (i) Condoms and contraceptives  
(ii) Nirodh advertisement and publicity materials
20. (i) Cycle-rickshaws (without motor)  
(ii) Bullock carts
21. Declared goods taxable at the point of last purchase if such goods are sold in the course of inter-State trade and tax paid under Central Sales Tax Act, 1956 (Central Act 74 of 1956)
22. (i) Electrical energy, (ii) Charcoal, (iii) firewood
23. Electoral rolls
24. Fish net and fishing hook
25. Footwear with MRP rate of less than rupees one hundred
26. (i) Fresh meat, poultry, fish, seafood other than branded, processed and packed items  
(ii) Eggs and dry fish
27. (i) Fresh milk, pasteurised milk and directly reconstituted milk  
(ii) Curd
28. Fresh vegetables, tender coconut, potatoes, garlic and fruits.
29. Frozen Semen Straws.
30. Goods manufactured by Village blacksmiths and adisarakku items as notified by the Government.
31. Hand pumps used for the supply and distribution of water, parts and accessories thereof.
32. Handmade matches and partly machine made matches.
33. Handmade or handloom made woven durries, coir mattings and jamakkalams
34. (i) Hurricane lights and bedroom lights burning on oil  
(ii) Kerosene lamps (other than gas lights and petromax lights)  
(iii) Kerosen stoves  
(iv) Parts and accessories including wicks and chimneys of the above goods.
35. Indigenous products of sericulture and silk yarn
36. Life saving drugs as notified by the Government
37. Livestock other than race horses
38. Masala Powder or paste whether or not with oil or additives, sold without a brand name

39. Medicinal herbs and country drugs including roots in fresh or dried form as notified by Government.
40. Natural flowers and plants, all green leaves, green tea leaves and betel leaves other than those specified elsewhere in the Schedule.
41. Panjamirdham
42. Paper bags and paper envelopes whether printed or not
43. Pottery
44. Products of millets (rice, flour, brokens and bran of cholam, cumbu, ragi, thinai, varagu, samai, Kudiraivali and milo)
45. (i) Products of palm industry other than those listed in the First Schedule and of articles such as baskets, mats, brushes, fans manufactured out of palm leaves, coconut leaves and Date leaves and Thatti, Koodai, Muram and other products made of bamboo or cane, palmyrah fibres and stalks, dry leaves (manthara leaves), Coconut thatches, korai grass and korai mats, coir, coir dust, coir fibre, coir rope and coir husk (excluding coir products), deccan hemp fibre (excluding deccan hemp products), broom stick and thonnai.  
 (ii) Tapioca kappi and tapioca thippi, groundnut shell, coconut shell and its chips.  
 (iii) Cotton rope, pulichakeerai rope and braided cord  
 (iv) Cotton seed husk, coconut husk and paddy husk  
 (v) Palm jaggery and palmyrah sugar candy  
 (vi) Sugar candy and bura sugar
46. Rubber play balls and balloons
47. Saree falls
48. Sea shell and articles made thereof
49. Shikakai powder
50. (i) Slate, slate pencils, chalk piece and wood covered lead pencils  
 (ii) Educational charts and maps including tourist guide maps  
 (iii) Reading books including text books  
 (iv) Writing pencils, colour pencils, erasers, sharpeners  
 (v) Pens, ballpoint pens, refills, ebonite pens, ebonite ball pens, writing ink including ink tablets  
 (vi) Stainless steel nibs  
 (vii) Black boards, dusters, geometric boxes, dissection boxes, other instruments for drawing or dissection.
51. (i) Energy saving choolas  
 (ii) Solar cookers  
 (iii) Municipal waste conversion devices for producing energy.
52. Steam
53. Vibuthi and namakatty
54. Water including plain water sold in bulk in large barrels or drum or tanks pulled by animals or tractors or lorries other than water sold in bottles, sachets, jugs or jerry cans and distilled water or mineral water sold in any form of container.

5. In the principal Act, for the Fifth Schedule, the following Schedule shall be substituted, namely:—

Substitution of  
Fifth Schedule.

“THE FIFTH SCHEDULE

[See section 3(2-A)]

Serial Number.	Description of goods.	Point of levy and rate of tax per cent.	
		(1)	(2)
		At the point of First sale in the State (a)	At the point of every sale other than First sale in the State (b)
1.	PPC grade cement the selling price (inclusive of tax) of which is not more than Rs. 135 per bag of 50 kg.	16	1
2.	OPC grade cement the selling price (inclusive of tax) of which is not more than Rs. 145 per bag of 50 kg.	16	1
3.	PPC grade cement the selling price (inclusive of tax) of which is more than Rs. 135 per bag of 50 kg.	24	5
4.	OPC grade cement the selling price (inclusive of tax) of which is more than Rs. 145 per bag of 50 kg.	24	5.;

6. In the principal Act, in the Sixth Schedule, in item 1, in the entry in column (2), for the expressions “item 1 of Part-K of the First Schedule” and “item 1 of Part-JJ of the First Schedule”, the expressions “item 5 of Part-G of the First Schedule” and “item 1 of Part-G of the First Schedule” shall, respectively, be substituted;

Amendment of  
Sixth Schedule.

7. In the principal Act, in the Eighth Schedule, after item 6 and entries relating thereto, the following item and entries shall be added, namely:-

Amendment of  
Eighth  
Schedule.

“7. Electrical Panel Boards and parts thereof.”

8. In the principal Act, in the Ninth Schedule, for Part-A and entries relating thereto, the following Part and entries shall be substituted, namely:-

Amendment of  
Ninth  
Schedule.

“PART-A

(See section 3-D)

	Rate of tax.
(i) Where the total turnover exceeds ten lakhs of rupees but does not exceed twenty-five lakhs of rupees.	Twelve thousand rupees per annum.
(ii) where the total turnover exceeds twenty-five lakhs of rupees but does not exceed thirty lakhs of rupees.	Twenty-four thousand rupees per annum.
(iii) where the total turnover exceeds thirty lakhs of rupees but does not exceed forty lakhs of rupees.	Thirty-six thousand rupees per annum.
(iv) where the total turnover exceeds forty lakhs of rupees but does not exceed fifty lakhs of rupees.	Forty-eight thousand rupees per annum.

*Explanation.*—For the purposes of computing the total turnover, the purchase turnover liable to tax under section 7-A of the Act and the turnover on outdoor catering shall be added to the sales turnover."

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2002 and is hereby published for general information:—

**ACT No. 19 OF 2002.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 2002.

Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act of 1959.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in section 31, in sub-section (1), in the second proviso, for the expression "twelve and a half per cent", the expression "twenty-five per cent" shall be substituted.

Amendment of section 31.

3. In the principal Act, in section 31-A, in sub-section (1), in the second proviso, for the expression "twelve and a half per cent", the expression "twenty-five per cent" shall be substituted.

Amendment of section 31-A.

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2002 and is hereby published for general information:—

**ACT No. 20 OF 2002.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 2002.

Short title and commencement.

(2) Section 2 shall be deemed to have come into force on the 27th day of March 2002 and sections 3,4,5 and 6 shall be deemed to have come into force on the 1st day of April 2002.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),-

Amendment of section 3.

(1) the proviso to sub-section (2-A) shall be omitted;

(2) in sub-section (3), in the first proviso, for clause (a), the following clause shall be substituted, namely:-

"(a) any sale of high speed diesel oil, light diesel oil and molasses; and"

3. In section 3-D of the principal Act, for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:-

Amendment of section 3-D.

"(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than ten lakhs of rupees for the year shall pay tax at the rate of two per cent on the first point of sale of ready to eat unbranded foods including sweets, savories, unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses other than those falling under item 29 of Part-C of the First Schedule.

*Explanation (1).*—For the purpose of computing the total turnover under this sub-section, the purchase turnover liable to tax under section 7-A shall be added to the sales turnover.

*Explanation (2).*—For the purpose of computing the total turnover under this sub-section, the sales turnover of all business units in a common premises sharing the common kitchen or common employees shall be added to the sales turnover of the business unit having higher turnover.

(2) Notwithstanding anything contained in sub-section (1), every dealer whose total turnover is not more than fifty lakhs of rupees for the year may at his option, pay tax at the rates specified in PART-A of the Ninth Schedule."

4. After section 3-F of the principal Act, the following section shall be inserted, namely:-

Insertion of new section 3-G.

"3-G. *Payment of tax at compounded rate by printers.*—(1) Notwithstanding anything contained in sub-section (2) of section 3 or section 3-B, every dealer who carries on the business of printing may, at his option, instead of paying tax in accordance with sub-section (2) of section 3 or section 3-B, pay tax at the rate of three per cent on the total turnover.

(2) Every dealer who opts for payment of tax under sub-section (1), shall apply to the assessing authority in such form as may be prescribed on or before the 30th day of April of the year or within thirty days of commencement of business, as the case may be, and shall pay tax along with such return, within such period and in such manner, as may be prescribed.

Provided that the option under this sub-section for the year commencing on the 1st day of April 2002 shall be exercised on or before the 31st day of July 2002.

(3) The option so exercised under sub-section (2) shall be final for that year and shall continue for subsequent years until the dealer withdraws his option in writing on or before the 30th day of April of the subsequent year."

Amendment of  
section 21.

5. In section 21 of the principal Act.—

(1) for sub section (1), the following sub-section shall be substituted, namely:-

"(1) An application for registration shall be made to such authority, in such manner and within such period as may be prescribed and shall be accompanied by a fee of two thousand and five hundred rupees in respect of Public Limited Companies, one thousand rupees in respect of Private Limited Companies and five hundred rupees in respect of other dealers for the principal place of business and in addition, a further fee of two hundred rupees in respect of Public Limited Companies, one hundred rupees in respect of Private Limited Companies and fifty rupees in respect of other dealers in respect of each of the places of business other than the principal place of business:

Provided that any dealer who has registered under the Companies Act, 1956 (Central Act 1 of 1956) and who desires to pay the registration fees for five years in a lumpsum may do so at his option, by paying a sum equal to five times the fee specified for the purpose.";

(2) to sub-section (3), the following proviso shall be added, namely:-

"Provided that a registered dealer who fails to renew the certificate of registration within the prescribed period shall be permitted to renew the certificate before a further period, as may be prescribed, on payment of renewal fee and also a penalty equal to renewal fee.";

(3) in sub-section (3-B), for the expression "ten rupees", the expression " one hundred rupees" shall be substituted.

Amendment of  
section 21-A.

6. In section 21-A of the principal Act,-

(1) in sub section (4), for the expression "such fee not exceeding ten rupees as may be prescribed", the expression "a fee of one hundred rupees" shall be substituted;

(2) in sub-section (6), for the expression "such fee not exceeding ten rupees as may be prescribed", the expression "a fee of one hundred rupees" shall be substituted;

(3) in sub-section (6-A), for the expression "one rupee", the expression "twenty rupees" shall be substituted.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,  
*Secretary to Government,*  
*Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th May 2002 and is hereby published for general information:—

ACT No. 22 OF 2002.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Seventh Amendment) Act, 2002.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Nadu Act  
1959.

2. In the Tamil Nadu General Sales Tax Act, 1959 (herein after referred to as the principal Act), in section 2,—

Amendment of section 2.

(1) in clause (g), after the *Explanation (2)*, the following *Explanation* shall be added, namely:—

"*Explanation (3)*.— Each of the following persons or bodies who dispose of any goods including unclaimed or confiscated or unserviceable or scrap surplus, old or obsolete goods or discarded material or waste products whether by auction or otherwise directly or through an agent for cash or for deferred payment or for any other valuable consideration, notwithstanding anything contained in this Act, shall be deemed to be a dealer for the purposes of this Act to the extent of such disposals, namely:—

(a) Port trust;

(b) Municipal Corporations, Municipal Councils and other local authorities constituted under any law for the time being in force;

Central Act 24  
1989.

(c) Railways administration as defined under the Railways Act, 1989;

(d) Shipping, transport and construction companies;

(e) Air Transport Companies and Airlines;

Central Act 59  
1988.

(f) Any person holding permit for the transport vehicles granted under the Motor Vehicles Act, 1988 which are used or adopted to be used for hire;

(g) The Tamil Nadu State Road Transport Corporations;

Central Act 11  
1962.

(h) The Department of the Government of India administering the Customs Act, 1962;

(i) Insurance and Financial Corporations or Companies and Banks included in the Second Schedule to the Reserve Bank of India Act, 1934;

(j) Advertising agencies; and

(k) Any other Corporation, Company, body or authority owned or set up by, or subject to administrative control of, the Central Government or any State Government."

Central Act 11  
1934.

(2) for clause (kk), the following clauses shall be substituted, namely:—

"(kk) 'input tax' means tax paid or payable by the purchaser, being a dealer, to the supplier of goods or services;"

"(kk) 'Joint Commissioner' means any person appointed to be a Joint Commissioner of Commercial Taxes under section 28;"

(3) in clause (mm), for the expression "section 3-C means the sale of goods mentioned in the First Schedule or the Sixth Schedule", the expression "section 3-H means the sale of goods mentioned in the First Schedule or the Eleventh Schedule" shall be substituted;

(4) in clause (n), after *Explanation (1-B)*, the following *Explanation* shall be inserted, namely:—

"*Explanation (1-C)*.— Every transfer of property in goods including goods as unclaimed or confiscated or as unserviceable or as scrap surplus, old, obsolete or discarded materials or as waste products, by the persons or bodies referred to in *Explanation (3)* in clause (g) of section 2 of this Act, for cash or for deferred payment or for any other valuable consideration whether or not in the course of business shall be deemed to be a sale for the purposes of this Act."

(5) after clause (o), the following clauses shall be inserted, namely:—

"(oo) "surcharge" means surcharge on tax levied under this Act;

(ooo) "tax" means and includes a sales tax, purchase tax, resale tax or surcharge, as the case may be, payable under this Act;"

(o) clause (rr) shall be omitted.

Amendment of  
section 3.

3. In section 3 of the principal Act,—

(1) in sub-section (2), the word "only" shall be omitted;

(2) after sub-section (2-B), the following sub-section shall be inserted, namely:—

"(2-C) Subject to the provisions of sub-section (1), in the case of goods mentioned in the Eleventh Schedule, the tax under this Act shall be payable by a dealer at the rate and at the point specified therein on the turnover or quantity in each year relating to such goods."

Substitution of  
section 3-C.

4. For section 3-C, the following section shall be substituted, namely:—

"3-C. *Input tax credit*.— (1) Notwithstanding anything contained in sub-section (2) of section 3, every dealer shall pay tax at the rate specified in the First Schedule, on every sale made by him within the State, in respect of goods as may be notified by the Government from among the goods specified in the First Schedule.

(2) A registered dealer shall be entitled to claim input tax credit, subject to such conditions as may be prescribed."

Omission of  
section 3-F.

5. Section 3-F of the principal Act shall be omitted.

Insertion of new  
sections 3-H,  
3-I and 3-J.

6. After section 3-G of the principal Act, the following sections shall be inserted, namely:—

"3-H. *Levy of resale tax*.— Notwithstanding anything contained in sub-sections (1) and (2) of section 3, every dealer, other than the dealer liable to pay tax under section 3-J, whose total turnover is not less than ten lakhs of rupees for the year, shall pay a resale tax at such rate not exceeding one per cent as may be fixed by the Government, by notification, on the turnover of resale of goods specified in the First Schedule and the Eleventh Schedule other than the goods notified by the Government under section 3-C, at a point other than the point of levy specified therein:

Provided that any resale turnover included in the total turnover of a dealer paying tax under sub-section (2) of section 3-D and sections 3-E, 7-C, 7-D and 7-E is not liable for resale tax:

Provided further that the goods taxable at the point of last purchase in the state are not liable to resale tax.

*Explanation.*— For the purpose of this section, the turnover of resale in respect of goods taxable at the point of first purchase means the sales turnover of such goods at all points of sale by subsequent dealers.

3-I. *Levy of surcharge.*— A surcharge at the rate of five per cent shall be levied on the tax levied under sub-sections (2), (2-C), (3) and (5) of section 3, sections 3-A, 3-B and 3-C, sub-section (1) of section 3-D and sections 3-G, 3-J, 5, 7-A and 7-C and at the first point of sale in the State under sub-section (2-A) of section 3.

3-J. *Levy of tax on trade mark holder.*— Notwithstanding anything contained in this Act, whenever a dealer, who holds the trade mark or the patent thereof, sells goods other than the declared goods at any point of sale other than the first point of sale, he shall be deemed to be the first seller in the State and shall be liable to pay tax accordingly and for determining the tax due to be paid by him, the tax levied and collected, if any at the immediate preceding point of sale, on the same goods shall be deducted from the tax payable by him at that point of sale."

7. In section 7-A of the principal Act,—

- (1) in clause (b), the word "or" shall be omitted;
- (2) in clause (c), the word "or" shall be added at the end;
- (3) after clause (c) as so amended, the following clause shall be added, namely:—

"(d) installs and uses such goods in the factory for the manufacture of any goods."

Amendment of  
section 7-A.

8. In section 7-C of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2-A) Notwithstanding anything contained in sub-section (2), any dealer who executes works contract may apply to the assessing authority along with the first monthly return on the commencement of each works contract, his option to pay the tax under sub-section (1) in respect of each works contract."

Amendment of  
section 7-C.

9. In section 7-F of the principal Act,—

(1) in sub-section (1), in the proviso, in clause (b), for the expression "a certificate" the expression "a certificate in such form as may be prescribed" shall be substituted;

(2) to sub-section (4), the following proviso shall be added, namely:—

"Provided that the burden of proving that the tax on such works contract has already been deposited and of establishing the exact quantum of tax so deposited shall be on the dealer claiming the deduction.";

(3) after sub-section (7), the following sub-section shall be added, namely:—

"(8) If any person contravenes the provisions of sub-section (1) or sub-section (2), the whole amount of tax payable shall be recovered from such person and all provisions of this Act for the recovery of tax including those relating to levy of penalty and interest shall apply, as if the person is an assessee for the purpose of this Act.

Amendment of  
section 7-F.

Amendment of  
section 12.

10. In section 12 of the principal Act,—

(1) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) (a) The assessment in respect of a dealer shall be on the basis of the return relating to his turnover submitted in the prescribed manner within the prescribed period.

(b) Notwithstanding anything contained in clause (a) of this sub-section, a dealer whose turnover, which includes the total turnover under this Act, inter-State sales, export sales and stock transfers to outside the State does not exceed ten crores of rupees in a year, may make a self-assessment for that year in the manner and subject to such conditions as may be prescribed.

(c) The provisions of clause (b) and sub-section (1-A) shall apply to the assessments for the financial years commencing from the 1st day of April 2001.";

(2) in sub-section (1-A), for the expression "in the provisos to clause (a) of sub-section (1), twenty per cent of the total number", the expression "in clause (b) of sub-section (1), five per cent of the total number" shall be substituted;

(3) in sub-section (2), after the expression "best of its judgement", the expression "subject to such conditions as may be prescribed" shall be added;

(4) in sub-section (3),—

(a) for the expression "under sub-section (2)" occurring in two places, the expression "under sub-section (1) or (2)" shall be substituted;

(b) in clause (c), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that no penalty under this sub-section or the interest under sub-section (3) of section 24 of the Act, shall be imposed on the oil companies as explained in the *Explanation-II* of the Eleventh Schedule if the difference of tax due as per accounts and the tax paid as per the returns is less than five per cent and revised return is filed along with the difference of tax due within a period of three months from the due date for filing the monthly return."

Insertion of new  
section 12-B.

11. After section 12-A of the principal Act, the following section shall be inserted, namely:—

"12-B. *Assessment of sales in certain cases.*—(1) Notwithstanding anything contained in this Act but subject to the provisions of section 16, the assessment of a dealer in respect of the assessment for the period prior to the 1st day of April 1999 shall be on the basis of the return relating to his turnover and on the basis of the declaration or certificate furnished on or before the 30th day of September 2002 and such return shall be accepted subject to such conditions as may be prescribed:

Provided that this sub-section shall not apply to a dealer who has filed an appeal or other proceeding in respect of any assessment for the period referred to in this sub-section and is pending before the Special Tribunal, the High Court or the Supreme Court, as the case may be.

(2) Every dealer who claims to be not liable to pay tax and has not filed return, shall file the return on or before the 30th day of September 2002 in the prescribed manner relating to his turnover for the period prior to the 1st day of April 2001 and such return shall be accepted subject to the provisions of section 16, failing which his registration shall be cancelled after giving him a reasonable opportunity of being heard."

55

12. In section 13 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of  
section 13

"(2-A) Notwithstanding anything contained in sub-sections (1) or (2), every dealer other than those paying tax under sub-section (2) of section 3-D, section 3-E, or 7-E, whose total turnover in the preceding year was not less than ten lakhs of rupees or his taxable turnover was not less than three lakhs of rupees and all dealers newly registered in the year shall pay tax in advance during the year on the basis of his actual turnover for each month or for such other periods, as may be prescribed."

13. In section 16 of the principal Act, in sub-section (1), for the expression "expiry of the year to which the tax relates" occurring in two places, the expression "date of order of the final assessment by the assessing authority" shall be substituted.

Amendment of  
section 16.

14. In section 16-A of the principal Act,—

Amendment of  
section 16-A.

(1) for the marginal heading and sub-section (1), the following shall be substituted, namely:—

*Assessment of turnover not disclosed under the compounding provisions.*— (1) Where for any reason, any part of the turnover of business of a dealer who has been permitted to pay tax under sub-section (2) of section 3-D, sections 3-E, 3-G or 7-E has escaped assessment from the tax, the assessing authority, may at any time within a period of five years from the date of order of the final assessment by the assessing authority, determine to the best of its judgement the turnover which has escaped assessment and re-assess the tax payable on the total turnover including the turnover already assessed under the said sections."

(2) in sub-section (3), for the expression "under section 7 or section 7-B", the expression "under the sections referred to in sub-section (1)" shall be substituted.

15. In section 16-AA of the principal Act, in sub-section (1), for the expression "expiry of the year to which the tax relates", the expression "date of order of the final assessment by the assessing authority" shall be substituted.

Amendment of  
section  
16-AA.

16. In section 16-AAA of the principal Act,—

Amendment of  
section  
16-AAA.

(1) in sub-section (1), for the expression "expiry of the year in which the draw is held", the expression "date of order of final assessment by the assessing authority" shall be substituted;

(2) in sub-section (3), the expression "in pursuance of the option" shall be omitted.

17. In section 16-C of the principal Act,—

Amendment of  
section 16-C.

(1) for the expression "sections 16, 16-A, 16-AA and 16-B", the expression "sections 16, 16-A and 16-AA" shall be substituted;

(2) after clause (e), the following clauses shall be added, namely:—

"(f) in addition to the tax assessed under clauses (d) or (e), the dealer is liable to pay a penalty, at the rate specified in sub-section (3) of section 12 and the assessing authority shall in the same order of assessment or by a separate order direct the dealer to pay such penalty.

(g) in making the re-assessment under clauses (d) or (e), in addition to the tax assessed, the dealer is liable to pay a penalty, at the rate specified in sub-section (2) of section 16, if there is wilful non-disclosure of assessable turnover by the dealer to the satisfaction of the assessing authority."

Insertion of new  
section 16-D.

18. After section 16-C of the principal Act, the following section shall be inserted, namely:—

"16-D. *Constitution of Special Committee.*— (1) The Government shall appoint a Special Committee consisting of,—

- (1) Secretary to Government, Commercial Taxes Department;
- (2) Commissioner of Commercial Taxes; and
- (3) Secretary to Government, Finance Department or his nominee.

(2) Notwithstanding anything contained in this Act, the Special Committee may, of its own motion or on application, call for and examine the records of the assessing authority in respect of any proceeding or order under sub-section (2) or (3) of section 12 or sub-section (1) or (2) of section 16, if such proceeding or order is passed in violation of the provisions of the Act or rules made thereunder or without following the principles of natural justice, set aside the said proceedings or order and direct the assessing authority to make a fresh assessment and pass fresh proceeding or order in such manner as may be directed:

Provided that such proceeding or order against which any appeal or writ is pending shall not be entertained under this sub-section.

(3) The order passed under sub-section (2) shall be final."

Amendment of  
section 36.

19. In section 36 of the principal Act, in sub-section (1), after the second proviso, the following proviso shall be added, namely:—

"Provided also that no appeal shall be admitted against an order, passed by the Appellate Assistant Commissioner under section 31 or by the Appellate Deputy Commissioner under section 31-A, as the case may be, setting aside the assessment and directing the assessing authority to make a fresh assessment."

Insertion of  
new  
section 39.

20. After section 38-A of the principal Act, the following section shall be inserted, namely:—

"39. *Constitution of Sales Tax Settlement Commission.*— (1) The Government shall, by notification, constitute a Commission called "Sales Tax Settlement Commission" for the settlement of arrears of tax, additional sales tax, penalty or interest in respect of the following classes of dealers, namely:—

(a) Dealers who stopped business prior to the 1st day of April 1995 and whose arrears are not covered by any appeal or revision as on the 28th day of February 2002.

(b) Dealers in lottery tickets with arrears relating to the assessment years prior to the 1st day of April 1996.

(c) Public Sector Undertakings including Oil Companies, Government Companies and Chennai Petroleum Corporation Limited.

(d) Dealers who have requested waiver of arrears of tax, surcharge, additional sales tax, penalty and interest for the assessment years prior to the 1st day of April 1999 but no appeal or revision is pending as on the 28th day of February 2002 on that matter.

(2) The Commission shall consist of a Chairman and such number of members not exceeding two, appointed by the Government, as it may, from time to time, consider necessary for the proper discharge of the functions conferred on the Commission under this Act.

(3) No person shall be appointed as Chairman or member of the Commission unless he possesses such qualifications as may be prescribed and for such period as may be specified in this behalf.

(4) Subject to the previous sanction of the Government, the Commission shall for the purpose of regulating its procedure and disposal of its business make regulations not inconsistent with the provisions of this Act and rules."

21. In the First Schedule to the principal Act, PART-G and the entries relating thereto, shall be omitted. Amendment of First Schedule.

22. In the Sixth Schedule to the principal Act, in item 1, in the entry in column (2), for the expressions, "item 5 of PART-G of the First Schedule" and "item 1 of PART-G of the First Schedule", the expressions "item 6 of the Eleventh Schedule" and "item 1 of the Eleventh Schedule", shall, respectively, be substituted. Amendment of Sixth Schedule.

23. In the Ninth Schedule, for PART-B, the following PART shall be substituted, namely:— Amendment of Ninth Schedule.

**"PART - B**  
(See section 3-E)

*Rate of Tax.*

- |  |   |
|--|---|
| (i) Where the total turnover exceeds three lakhs of rupees but does not exceed five lakhs of rupees.     | Seven thousand and eight hundred rupees per annum.        |
| (ii) Where the total turnover exceeds five lakhs of rupees but does not exceed ten lakhs of rupees.      | Fifteen thousand and six hundred rupees per annum.        |
| (iii) Where the total turnover exceeds ten lakhs of rupees but does not exceed twenty lakhs of rupees.   | Thirty-one thousand and two hundred rupees per annum.     |
| (iv) Where the total turnover exceeds twenty lakhs of rupees but does not exceed thirty lakhs of rupees. | Sixty-two thousand and four hundred rupees per annum.     |
| (v) Where the total turnover exceeds thirty lakhs of rupees but does not exceed forty lakhs of rupees.   | Ninety-three thousand and six hundred rupees per annum.   |
| (vi) Where the total turnover exceeds forty lakhs of rupees but does not exceed fifty lakhs of rupees.   | One lakh nine thousand and two hundred rupees per annum." |

24. After the Tenth Schedule, the following Schedule shall be added, namely:—

Addition of new Schedule.

**"THE ELEVENTH SCHEDULE**

[See section 3 (2-C)]

Serial Number.	Description of goods.	Point of levy.	Rate of tax.
(1)	(2)	(3)	(4)
1.	Alcoholic liquors of all kinds for human consumption which are purchased/procured/brought from outside the State other than foreign liquors falling under item 5, toddy and arrack.	First sale	55 per cent
2.	Asphalt (bitumen)	First sale	12 per cent
3.	Aviation Gasoline	First sale	24 per cent
4.	Aviation turbine fuel including jet fuel	First sale	24 per cent
5.	Brake fluid	First sale	12 per cent

<i>Serial Number.</i>	<i>Description of goods.</i>	<i>Point of levy.</i>	<i>Rate of tax.</i>
(1)	(2)	(3)	(4)
6.	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	First sale	70 per cent
7.	Fuel gas including liquefied petroleum gas	First sale	8 per cent
8.	High Speed Diesel Oil	First sale	22 per cent
9.	Imported cigarettes, medium density fibre boards, textiles and other items falling in Parts D and E of the First Schedule.	First sale	20 per cent
10.	Kerosene	First sale	4 per cent
11.	Light Diesel Oil	First sale	18 per cent
12.	Lubricating oils, quenching oils and greases	First sale	16 per cent
13.	Mineral oils of all kinds other than those mentioned in item 12 of this Schedule and under item 3-A of the Second Schedule including furnace oil and Naphtha.	First sale	16 per cent
14.	Molasses	First sale	30 per cent
15.	Panmasala by whatever name called containing betel nuts, that is to say, nut of areca, catachu and perfumed with lime or menthol or sandal oil or cardamom or any one or more of these ingredients.	First sale	40 per cent broken
16.	Petrol	First sale	28 per cent
17.	Sugarcane	Last purchase	Rupees 60 per metric tonne.

*Explanation -I.*— For the purpose of this Schedule, a sale of petroleum product by one oil company to another oil company shall not be deemed to be the First sale in this State and any sale by one oil company to another person (not being an oil company) shall be deemed to be the First sale in the State.

*Explanation -II.*— For the purpose of *Explanation-I*, Oil company means (a) Chennai Petroleum Corporation Ltd., (b) The Indian Oil Corporation Ltd., (c) The Bharat Petroleum Corporation Ltd., (d) The Hindustan Petroleum Corporation Ltd., (e) Indo-Burma Petroleum Company Ltd., and includes any other oil company as may be notified in this behalf by the Government in the *Tamil Nadu Government Gazette*.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,  
Secretary to Government,  
Law Department.



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 15th November 2002 and is hereby published for general information:—

**ACT No. 47 OF 2002.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Eighth Amendment) Act, 2002.

Short title and commencement.

(2) (a) Clause (a) of sub-section (1) of section 2, clause (a) of sub-section (2) of section 3, sub-section (1), and clause (a) of sub-section (2), of section 4, sub-section (1) of section 6, sub-section (1) of section 7 and sub-section (1) of section 8 shall be deemed to have come into force on the 27th day of March 2002.

(b) Clause (b) of sub-section (1), and sub-section (2), of section 2, sub-section (1), and clause (b) of sub-section (2), of section 3, clause (b) of sub-section (2) of section 4, section 5, sub-section (2) of section 6, sub-section (2) of section 7 and sub-section (2) of section 8 shall be deemed to have come into force on the 1st day of July 2002.

Tamil Nadu  
Act 1 of  
1959.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in section 3,—

Amendment of section 3.

(1) in sub-section (3),—

(a) for the expression “sub-section (2)”, the expression “sub-section (2) or (2-A)” shall be substituted;

(b) for the expression “sub-section (2) or (2-A)”, as so substituted, the expression “sub-section (2), (2-A) or (2-C)” shall be substituted.

(2) in sub-section (7), for the expression “sub-sections (2), (2-A), (2-B) or (3)”, the expression “sub-sections (2), (2-A), (2-B), (2-C) or (3)” shall be substituted.

3. In section 3-A of the principal Act,—

Amendment of section 3-A.

(1) for the expression “sub-sections (2-A), (2-B), (3), (4), (7) and (8) of section 3”, the expression “sub-section (2-A), (2-B), (2-C), (3), (4), (7) or (8) of section 3” shall be substituted;

(2) (a) for the expression “sub-section (2) of section 3”, the expression “sub-section (2) or (2-A) of section 3” shall be substituted:

(b) for the expression “sub-section (2) or (2-A) of section 3”, as so substituted, the expression “sub-section (2), (2-A) or (2-C) of section 3” shall be substituted.

4. In section 3-B of the principal Act, in sub-section (1),—

Amendment of section 3-B.

(1) for the expression “sub-sections (2-A), (2-B), (3), (4), (7)”, the expression “sub-sections (2-B), (3), (4), (7)” shall be substituted;

(2) (a) for the expression “sub-section (2)”, the expression “sub-section (2) or (2-A)” shall be substituted:

(b) for the expression “sub-section (2) or (2-A)”, as so substituted, the expression “sub-section (2), (2-A) or (2-C)” shall be substituted.

Amendment of  
section 3-II.

5. In section 3-II of the principal Act, for the expression "sub-sections (1) and (2) of section 3", the expression "sub-sections (1) and (2) of section 3, section 3-A or 3-B" shall be substituted.

Amendment of  
section 5.

6. In section 5 of the principal Act.—

(1) for the expression "sub-sections (2) and (2-B)", the expression "sub-sections (2), (2-A) and (2-B)" shall be substituted;

(2) for the expression "sub-sections (2), (2-A) and (2-B)", as so substituted, the expression "sub-sections (2), (2-A), (2-B) and (2-C)" shall be substituted.

Amendment of  
section 7-A.

7. In section 7-A of the principal Act, in sub-section (1),—

(1) for the expression "sub-section (2) of section 3 or section 4, were purchased at a point other than the taxable point specified in the First or the Second Schedule and either", the expression "sub-section (2) or (2-A) of section 3 or section 4, were purchased at a point other than the taxable point specified in the First, the Fifth or the Second Schedule, respectively, and either" shall be substituted;

(2) for the expression "sub-section (2) or (2-A) of section 3 or section 4, were purchased at a point other than the taxable point specified in the First, the Fifth or the Second Schedule, respectively and either", as so substituted, the expression "sub-section (2), (2-A) or (2-C) of section 3 or section 4, were purchased at a point other than the taxable point specified in the First, the Fifth, the Eleventh or the Second Schedule, respectively, and either" shall be substituted.

Amendment of  
section 7-E.

8. In section 7-E of the principal Act, in sub-section (1),—

(1) for the expression "sub-section (2)", in two places where it occurs, the expression "sub-sections (2) and (2-A)" shall be substituted;

(2) for the expression "sub-section (2) and (2-A)", in two places where it is so substituted, the expression "sub-sections (2), (2-A) and (2-C)" shall be substituted.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,  
*Secretary to Government,  
Law Department.*

## TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

The following Act of the Tamil Nadu Legislative Assembly received the sanction of the Governor on the 15th November 2002 and is hereby published for general information.

276  
Repealed

## ACT No. 48 OF 2002.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Ninth Amendment) Act, 2002.

Short title, commencement.

(2) It shall be deemed to have come into force on the 19th day of August 2002.

Tamil Nadu Act of 1959.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (1),—

Amendment of section 3.

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) (i) Every dealer, other than the dealer, casual trader or agent of a non-resident dealer referred to in clause (ii), whose total turnover for a year exceeds three lakhs of rupees; and

(ii) every dealer in bullion, gold, silver and platinum jewellery including articles thereof and worn-out or beaten jewellery and precious stones and every casual trader or agent of a non-resident dealer, whatever be his turnover for the year, shall pay tax for each year in accordance with the provisions of this Act.”;

(ii) in clause (b), for the expression “a casual trader or agent of a non-resident dealer”, the expression “a dealer in bullion, gold, silver and platinum jewellery including articles thereof and worn-out or beaten jewellery and precious stones and a casual trader or agent of a non-resident dealer” shall be substituted.

3. In section 20 of the principal Act, in sub-section (2), after clause (iv), the following clause shall be inserted, namely:—

Amendment of section 20.

“(iv-a) every dealer in bullion, gold, silver and platinum jewellery including articles thereof and worn-out or beaten jewellery and precious stones.”.

4. In the Ninth Schedule to the principal Act, in Part-B, for clause (i) and the entries relating thereto, the following clauses and entries shall be substituted, namely:—

Amendment of Ninth Schedule.

“(i) Where the total turnover does not exceed three lakhs of rupees.

Four thousand six hundred and eighty rupees per annum.

(i-a) Where the total turnover exceeds three lakhs of rupees but does not exceed five lakhs of rupees.

Seven thousand and eight hundred rupees per annum.”.

Repeal and  
saving.

5. (1) The Tamil Nadu General Sales Tax (Ninth Amendment) Ordinance, 2002 is hereby repealed.

Tamil N  
Ordin  
6 of 2

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

(By order of the Governor)

A. KRISHNANKUTTY NAIR,  
*Secretary to Government,*  
*Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th May 2003 and is hereby published for general information:—

**ACT No. 21 OF 2003.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2003.

Short title and commencement.

(2) It shall be deemed to have come into force on the 21st day of March 2003.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act),—

Amendment of First Schedule.

(1) in Part-D, in item 14,—

(a) in sub-item (ii), the expression "Washing machines" shall be omitted;

(b) in sub-item (vi), for the expression "pagers and cellular telephones", the expression "and pagers" shall be substituted;

(c) in sub-item (vii), the expression "telephones" shall be omitted;

(2) after Part-D and the entries thereunder, the following Part and entries shall be inserted, namely:—

**"PART-DD**

**GOODS WHICH ARE TAXABLE AT THE RATE OF 12.5 PER CENT.**

1. Telephones and cellular telephones

First sale.

2. Washing machines

First sale."

3. In the Eleventh Schedule to the principal Act,—

Amendment of Eleventh Schedule.

(1) in item 3, in column (4), for the figures "24", the figures "29" shall be substituted;

(2) in item 4, in column (4), for the figures "24", the figures "29" shall be substituted;

(3) in item 8, in column (4), for the figures "22", the figures "25" shall be substituted;

(4) for item 10 and the entries relating thereto, the following item and entries shall be substituted, namely:—

"10. Kerosene other than White Kerosene

First sale

4 per cent.;"

(5) in item 11, in column (4), for the figures "18", the figures "25" shall be substituted;

(6) in item 16, in column (4), for the figures "28", the figures "30" shall be substituted; and

(7) after item 17 and before Explanation-I the following item shall be inserted, namely:—

"18. White kerosene (superior kerosene oil)

First sale

25 per cent.;"

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th November 2003 and is hereby published for general information:—

**ACT No. 40 OF 2003.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2003.

Short title and commencement.

(2) It shall be deemed to have come into force on the 3rd day of June 2003.

Tamil Nadu Act  
of 1959.

2. In the Seventh Schedule to the Tamil Nadu General Sales Tax Act, 1959, after item 7, the following items shall be added, namely:—

Amendment of Seventh Schedule.

“8. All kinds of alcoholic liquors for human consumption other than toddy and arrack.

9. Foreign liquors, including wine, spirit and beer imported into India from foreign countries and dealt with under Indian Tariff Act, 1934 (Central Act XXXII of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.

10. White kerosene (superior kerosene oil).”

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,  
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 23rd February 2004 and is hereby published for general information:—

**ACT No. 4 OF 2004.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

Short title and  
commence-  
ment.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2004.

Amendment of  
Eleventh  
Schedule.

(2) It shall be deemed to have come into force on the 1st day of October 2003.

2. In the Eleventh Schedule to the Tamil Nadu General Sales Tax Act, 1959, in item 16, in column (2), for the expression "Petrol", the expression "Petrol with or without additives" shall be substituted.

Tamil Nadu  
Act 1 of  
1959.

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

2

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th August 2004 and is hereby published for general information:—

**ACT No. 14 OF 2004.**

***An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.***

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2004.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 24 of the Tamil Nadu General Sales Tax Act, 1959, in sub-section (3), for the expression "interest at two per cent per month of such amount for the entire period of default", the expression "interest at one and half per cent per month of such amount for the first three months of default and at two per cent per month of such amount for the subsequent period of default" shall be substituted.

Amendment of section 24.

Tamil Nadu  
Act  
1959.

(By order of the Governor)

**L. JAYASANKARAN,**  
*Secretary to Government-in-charge,  
Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th August 2004 and is hereby published for general information:—

**ACT No. 15 OF 2004.**

***An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 2004.

Short title and commencement.

(2) It shall be deemed to have come into force on the 6th day of April 2004.

2. In the Seventh Schedule to the Tamil Nadu General Sales Tax Act, 1959, after item 10, the following item shall be added, namely:—

Amendment of Seventh Schedule.

"11. All types of plastic granules and plastic raw materials."

(By order of the Governor)

**L. JAYASANKARAN,**  
*Secretary to Government-in-charge,  
Law Department.*

Tamil Nadu  
Act 1 of  
1959.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th August 2004 and is hereby published for general information:—

**ACT No. 16 OF 2004.**

***An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 2004.

Short title and commencement.

(2) It shall be deemed to have come into force on the 18th day of May 2004.

2. In the Sixth Schedule to the Tamil Nadu General Sales Tax Act, 1959, in item 1, for the entries in columns (3) and (4), the following entries shall, respectively, be substituted, namely:—

Amendment of Sixth Schedule.

"At the first point of sale in the State 55

At the second point of sale in the State 35."

(By order of the Governor)

**L. JAYASANKARAN,**  
*Secretary to Government-in-charge,*  
*Law Department.*

Tamil Nadu  
Act  
1 of 1959.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th August 2004 and is hereby published for general information:—

**ACT No. 17 OF 2004.**

***An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.***

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fifth Amendment) Act, 2004.

Short title and commencement.

(2) It shall come into force at once.

2. In section 22 of the Tamil Nadu General Sales Tax Act, 1959, in sub-section (2), in the first proviso, for the expression "five years from the expiry of the year in which the amount has been collected", the expression "five years from the date of order of the final assessment by the assessing authority" shall be substituted.

Amendment of section 22.

Tamil Nadu  
Act  
of 1959.

(By order of the Governor)

**L. JAYASANKARAN,**  
Secretary to Government-in-charge,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 2004 and is hereby published for general information:—

**ACT No. 40 OF 2004.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Sixth Amendment) Act, 2004.

Short title  
and com-  
mence-  
ment.

(2) It shall come into force at once.

2. In section 4-E of the Tamil Nadu General Sales Tax Act, 1959, for the expression "Madras Export Processing Zone", the expression "Madras Special Economic Zone" shall be substituted.

Amendment of  
section 4-E.

(By order of the Governor)

L. JAYASANKARAN,  
Secretary to Government-in-charge,  
Law Department.

Tamil Nadu  
Act  
of 1959.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th October 2005 and is hereby published for general information:—

**ACT No. 11 OF 2005.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2005.

(2) It shall be deemed to have come into force on the 13th day of July 2005.

Amendment of section 37.

2. In section 37 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in sub-section (1), for the words "Board of Revenue", the words "Joint Commissioner of Commercial Taxes" shall be substituted.

Tamil Nadu  
Act 1 of  
1959.

Renumbering of section 39.

3. Section 39 of the principal Act with the expression beginning with the words "39. Constitution of Sales Tax Settlement Commission" and ending with the words "regulations not inconsistent with the provisions of this Act and rules" shall be renumbered as section 35-A.

Repeal and saving.

4. (1) The Tamil Nadu General Sales Tax (Amendment) Ordinance, 2005 is hereby repealed.

Tamil Nadu  
Ordinance  
4 of 2005.

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

(By order of the Governor)

L. JAYASANKARAN,  
Secretary to Government,  
Law Department.

Pres  
Ac  
19

Tamil  
Or  
of

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th October 2005 and is hereby published for general information:—

**ACT No. 13 OF 2005.**

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2005.

Short title and commencement.

(2) It shall be deemed to have come into force on the 20th day of June 2005.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959, in Part-B, in item 44, for sub-item (iv), the following sub-item shall be substituted, namely:—

Amendment of First Schedule.

“(iv) HDPE/PP woven strips, HDPE/PP circular strips, woven fabrics, HDPE/LDPE sheets, films and flat strips.”

(By order of the Governor)

L. JAYASANKARAN,  
Secretary to Government,  
Law Department.

Tamil Nadu  
Act 1 of  
1959.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 2nd February 2006 and is hereby published for general information:—

ACT No. 5 OF 2006.

*An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 2006.

Short title and commencement.

(2) It shall be deemed to have come into force on the 2nd day of January 2006.

2. In the Tamil Nadu General Sales Tax Act, 1959, for the Fifth Schedule, the following Schedule shall be substituted, namely:—

Substitution of Fifth Schedule

Tamil Nadu Act 1 of 1959.

"THE FIFTH SCHEDULE

[See section 3(2-A)]

<i>Serial Number.</i>	<i>Description of Goods.</i>	<i>Point of levy in the State.</i>	<i>Rate of Tax (per cent).</i>
(1)	(2)	(3)	(4)
1	All grades of cement	First sale	14%.

(By Order of the Governor.)

L. JAYASANKARAN,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th September 2006 and is hereby published for general information:—

**ACT No. 25 OF 2006.**

***An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 2006.

Short title and commencement.

(2) It shall be deemed to have come into force on the 22nd day of July 2006.

2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in Part-B—

Amendment of First Schedule.

(1) in item 1, sub-item (iii) and the entries relating thereto shall be omitted;

(2) in item 18, for sub-item (ii) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:—

“(ii) Licensed software, including IT software but excluding licensed software with complete Tamil version.”.

3. In the Second Schedule to the principal Act, in item 3, in sub-item (a), after the word “excluding”, the expression “hank yarn and” shall be inserted.

Amendment of Second Schedule.

4. In the Third Schedule to the principal Act, in Part-B, after item 54 and the entries relating thereto, the following items and entries shall be added, namely:—

Amendment of Third Schedule.

“55 Licensed software with complete Tamil version

56 Hank Yarn

57 Gum Benzoin (Sambirani).”.

(By order of the Governor)

**S. DHEENADHAYALAN,**  
*Secretary to Government in-charge,*  
*Law Department.*



The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 16th December 2006 and is hereby published for general information:—

**ACT No. 36 OF 2006.**

***An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:—

- |   |   |                               |
|---|---|-------------------------------|
| 1. (1) This Act may be called the Tamil Nadu General Sales Tax (Third Amendment) Act, 2006. | Short title and commencement.   |                               |
| (2) It shall be deemed to have come into force on the 6th day of September 2006.            |   |                               |
| Tamil Nadu<br>Act 1 of 1959.  | 2. In the First Schedule to the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), in part-B, in item 1, sub-item (iv) and the entries relating thereto shall be omitted. | Amendment of First schedule.  |
|   | 3. In the Second Schedule to the principal Act, in item 6, in sub-item (viii), for the expression "Coconut including Copra (cocos nucifera)", the expression "Copra (cocos nucifera)" shall be substituted.   | Amendment of Second schedule. |
|   | 4. In the Third Schedule to the principal Act, in part-B,—  | Amendment of Third schedule.  |
|   | (i) for item 17 and the entries relating thereto, the following item and entries shall be substituted, namely:—   |                               |
|   | "17. Coconut.;"   |                               |
|   | (ii) for item 25 and the entries relating thereto, the following item and entries shall be substituted, namely:—  |                               |
|   | "25. Footwear with MRP rate less than rupees two hundred.;"   |                               |
|   | (iii) for item 57 and the entries relating thereto, the following item and entries shall be substituted, namely:—   |                               |
|   | "57. Gum Benzoin (sambirani) and instant Sambirani in the form of tablets or sticks."   |                               |

(By order of the Governor)

S. DHEENADHAYALAN,  
Secretary to Government-in-charge,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 16th December 2006 and is hereby published for general information:—

ACT No. 37 OF 2006.

**An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 2006.

Short title and commencement.

(2) It shall come into force on such date as the Government may, by notification, appoint.

Tamil Nadu  
Act 1 of 1959.

2. In the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the principal Act), after section 12-B, the following section shall be inserted, namely:—

Insertion of new section 12-C.

"12-C. *Assessment of sales in certain cases.*—(1) Notwithstanding anything contained in this Act but subject to the provisions of section 16, the assessment of a dealer in respect of the assessment for the period prior to the 1st day of April 2006 shall be on the basis of the return relating to his turnover and on the basis of the declaration or certificate as may be prescribed, furnished on or before the 31st March 2007 and such return shall be accepted without requiring the presence of the dealer or production of books of accounts by the dealer subject to such conditions as may be prescribed:

Provided that this sub-section shall not apply to a dealer who has filed an appeal or other proceeding in respect of any assessment for the period referred to in this sub-section and is pending before the High Court or the Supreme Court, as the case may be.

(2) Every dealer who claims to be not liable to pay tax and has not filed return, shall file the return on or before the 31st March 2007 in the prescribed manner relating to his turnover for the period prior to the 1st day of April 2006 and such return shall be accepted, subject to the provisions of section 16, failing which his registration shall be cancelled, after giving him a reasonable opportunity of being heard."

(By order of the Governor.)

S. DHEENADHAYALAN,  
Secretary to Government-in-charge,  
Law Department.