



## The Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001

Act 20 of 2001

**Keyword(s):**

Entry of goods into a Local Area, General Sales Tax Act, Goods Vehicle, Importer, Local Area, Value of the Scheduled Goods

Amendments appended: 16 of 2002, 51 of 2002, 22 of 2003, 5 of 2004

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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. 20 OF 2001.**

*An Act to provide for the levy of tax on the entry of goods into local areas for consumption, use or sale therein.*

WHEREAS it is necessary to augment the revenue of the State to compensate the expenditure to provide trading facilities including laying and maintenance of roads and provision of markets and welfare measures;

AND WHEREAS it is considered necessary to levy and collect taxes on the goods entering into the local areas of the State for consumption, use or sale therein for the above purposes;

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:—

**CHAPTER-I.**

**PRELIMINARY.**

1. (1) This Act may be called the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.

Short title,  
extent and  
commencement.

(2) It extends to the whole of the State of Tamil Nadu.

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

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

Definitions.

(a) "appellate authority" means an appellate authority appointed under section 7;

(b) "assessing authority" means—

(i) in the case of an importer, who is a dealer, the authority as specified under the General Sales Tax Act;

(ii) in the case of an importer, other than a dealer, the officer in-charge of the check-post, through which the scheduled goods are brought into the State or the Commercial Tax Officer having jurisdiction over the area, in which such importer ordinarily resides;

(c) "entry of goods into a local area" with all its grammatical variations and cognate expressions, means entry of scheduled goods into a local area from any place outside the State for consumption, use or sale therein;

(d) "General Sales Tax Act" means the Tamil Nadu General Sales Tax Act, 1959;

(e) "goods vehicle" means any motor vehicle constructed or adapted for the carriage of goods, or any other motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers;

(f) "Government" means the State Government;

(g) "importer" means a person who brings or causes to be brought any scheduled goods whether on his own account or on account of a principal or any other person, into a local area, from any place outside the State for consumption, use or sale therein or who owns the scheduled goods at the time of entry into the local area;

(h) "local area" means the area within the limits of,—

- (i) the City of Chennai as defined in the Chennai City Municipal Corporation Act, 1919, or Tamil Nadu  
IV of 191
- (ii) the City of Madurai as defined in the Madurai City Municipal Corporation Act, 1971, or Tamil Nadu  
15 of 197
- (iii) the City of Coimbatore as defined in the Coimbatore City Municipal Corporation Act, 1981, or Tamil Nadu  
25 of 198
- (iv) the City of Tiruchirappalli as defined in the Tiruchirappalli City Municipal Corporation Act, 1994, or Tamil Nadu  
27 of 199
- (v) the City of Tirunelveli as defined in the Tirunelveli City Municipal Corporation Act, 1974, or Tamil Nadu  
28 of 197
- (vi) the City of Salem as defined in the Salem City Municipal Corporation Act, 1994, or Tamil Nadu  
29 of 199
- (vii) any other Municipal Corporation that may be constituted under any law for the time being in force, or
- (viii) a municipality under the Tamil Nadu District Municipalities Act, 1920, Tamil Nadu  
V of 1920
- or
- (ix) a panchayat under the Tamil Nadu Panchayats Act, 1994; Tamil Nadu  
21 of 199

(i) "person" includes any company or association or body of individuals whether incorporated or not, a firm, a local authority, a Hindu undivided family, a society, a club, an individual or the Government of any other State or Union Territory;

(j) "scheduled goods" means the goods specified in the Schedule to this Act;

(k) "State" means the State of Tamil Nadu;

(l) "value of the scheduled goods" means the purchase value of the scheduled goods, as ascertained from original invoice and includes the value of accessories fitted to such goods, insurance, excise duties, countervailing duties, sales tax, transport fee, freight charges and all other charges incidentally levied on the purchase of such goods:

Provided that, where purchase value of any scheduled goods is not ascertainable on account of non-availability or non-production of a original invoice or when the invoice produced is proved to be false or if any scheduled goods is acquired or obtained otherwise than by way of purchase; then the purchase value shall be the value or price at which any goods of like kind or quality is sold or is capable of being sold, in open market;

(m) words and expression used but not defined in this Act shall have the meanings assigned to them under the General Sales Tax Act.

## CHAPTER-II.

### LEVY OF TAX.

Levy and  
collection of  
tax.

3. (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the entry of any scheduled goods into any local area for consumption, use or sale therein. The rate of tax shall be at such rate not exceeding thirty per cent on the value of the scheduled goods, as may be fixed by the Government, by notification and different rates may be fixed for different scheduled goods.

(2) The tax shall be payable by an importer in accordance with the provisions of this Act.

Tamil Nadu Act  
of 1970.

4. (1) Where an importer of any scheduled goods liable to pay tax under this Act, being a dealer in scheduled goods becomes liable to pay tax under the General Sales Tax Act and additional sales tax under the Tamil Nadu Additional Sales Tax Act, 1970, by virtue of the sale of such scheduled goods, then his liability under those Acts shall be reduced to the extent of tax paid under this Act.

Reduction in  
tax liability.

(2) Where an importer who, not being a dealer in scheduled goods, had purchased the scheduled goods for his own use or consumption in any Union Territory, or any other State, then his liability under this Act, shall, subject to such conditions as may be prescribed, be reduced to the extent of the amount of tax-paid, if any, under the law relating to General Sales Tax as may be in force in that Union Territory or State.

## CHAPTER-III.

## OFFENCES AND PENALTIES.

5. (1) Any person, who--

Offences and  
penalties.

(a) fails to pay, within the time allowed any tax assessed or any penalty imposed on him under this Act, or

(b) willfully acts in contravention of the provisions of this Act or the rules made thereunder, shall, on conviction, be liable to be punished with fine which may extend to two thousand rupees.

(2) Any person, who--

(a) willfully submits an untrue return or 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, and other amount due from him under this Act,

shall, on conviction, be liable to be punished, if it is a first offence, with fine which may extend to two thousand rupees, and if it is a second or subsequent offence, with simple imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both.

(3) Any person who makes any statement or declaration in any of the records or documents, which statement or declaration he knows or has reason to believe to be false shall, on conviction, be liable to be punished with simple imprisonment, which may extend to six months or with fine which may extend to two thousand rupees or with both.

(4) 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 under this Act shall, on conviction, be liable to be punished with simple imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both.

6. (1) No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try any offence punishable under this Act.

Cognizance of  
offences.

(2) No court shall take cognizance of any offence punishable under sub-section (2) of section 5 except upon a complaint in writing by the Deputy Commissioner, having jurisdiction over the local area.

## CHAPTER-IV.

## APPEAL AND REVISION.

7. The Government may, by notification, appoint such officers as they think fit to be the appellate authorities for the purposes of this Act and may assign to them such local area or areas as the Government may think fit.

Appellate  
authorities.

8. (1) An appeal from every original order under this Act shall lie to the appellate authority appointed under section 7.

Appeal.

(2) In the case of an order passed in appeal by the appellate authority, a second appeal shall lie to the Joint Commissioner of Commercial Taxes.

(3) No appeal shall be entertained by the appellate authority or the Joint Commissioner of Commercial Taxes, unless it is filed within thirty days from the date of receipt of the order appealed against by the assessee, and unless the entire amount of tax and penalty, if any, has been credited by the assessee in the Government Treasury.

(4) Subject to such rules of procedure as may be prescribed, every appellate authority (in the first appeal or the second appeal) shall have the following powers, namely:—

(a) in an appeal against an order of assessment, it may confirm, reduce, enhance or annul the assessment; or it may set aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it and after making such further inquiry as may be necessary, the assessing authority shall thereupon proceed to make such fresh assessment and determine, where necessary, the amount of tax payable on the basis of such fresh assessment; and

(b) in any other case, the appellate authority or the Joint Commissioner of Commercial Taxes, as the case may be, may pass such orders in the appeal as it deems just and proper.

Revision.

9. (1) The Commissioner of Commercial Taxes may *suo-motu* or on an application made in that behalf, call for and examine the record of the proceeding of any order made by the assessing authority or, as the case may be, the appellate authority (in the first appeal or the second appeal) and pass such order thereon as he thinks just and proper.

(2) No application under sub-section (1) shall be entertained, if it is not made within a period of four months from the date of the order.

(3) No order which adversely affects any person shall be passed under this section, unless such person has been given a reasonable opportunity of being heard by the Commissioner of Commercial Taxes.

(4) Where an appeal lies under section 8 and no appeal is made, no proceedings in revision shall be entertained upon an application.

(5) Where the Commissioner of Commercial Taxes rejects any application for revision under this section, he shall record the reasons for such rejection.

#### CHAPTER-V.

##### TAX AUTHORITIES, RETURNS, ASSESSMENTS, PAYMENTS, RECOVERY AND REFUND OF TAX AND REVIEWS.

Tax authorities,  
returns,  
assessments,  
payments,  
recovery and  
refund of tax  
and reviews.

10. (1) Subject to the other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, re-assess, inspect, search, seize, confiscate, collect and enforce payment of any tax under the General Sales Tax Act shall assess, re-assess, inspect, search, seize, confiscate, collect and enforce payment of tax, including any interest or penalty, payable by a dealer, an importer under this Act as if the tax or interest or penalty by such importer under this Act is a tax or interest or penalty payable under the General Sales Tax Act, and for this purpose they may exercise all or any of the powers they have under the General Sales Tax Act; and the provisions of the General Sales Tax Act, including provisions relating to returns, provisional assessment, advance payment of tax, imposition of the tax liability of a person carrying on business on the transferee of, or successor to, such business, transfer of liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, recovery of tax from third parties, reviews, references, refunds, rebates, penalties, charging or payment of interest, inspection of the premises of transporters, goods vehicles,

business premises, search of the residential accommodation, seizure and confiscation of unaccounted for scheduled goods, seizure of documents, compounding of offences and treatment of documents furnished by a dealer as confidential, shall apply accordingly.

(2) All the provisions relating to offences, interest and penalties including provisions relating to penalties in lieu of prosecution for an offence or in addition to the penalties or punishment for an offence of the General Sales Tax Act shall, with necessary modifications, apply in relation to the assessment, re-assessment, determination of the value or the fair market price of goods, collection and enforcement of payment of any tax required to be collected under this Act, or in relation to any process connected with such assessment, re-assessment, collection or enforcement of payment as if the tax under this Act were a tax under the General Sales Tax Act.

11. Subject to such conditions as it may impose, the Government may, if it is necessary so to do in the public interest, by notification, exempt any specified class of importers from payment of the whole or part of the tax payable under this Act.

Exemptions.

12. (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government for any action taken or purporting to be taken under this Act without the previous sanction of the Government, and no such suit, prosecution or other proceeding shall be instituted after the expiry of six months from the date of the action complained of.

Protection of action taken in good faith.

(2) No officer or servant of the Government shall be liable in respect of any such action in any civil or criminal proceeding, if the action was taken in good faith in the course of the execution of duties imposed on him or the discharge of functions entrusted to him by or under this Act.

13. If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the *Tamil Nadu Government Gazette*, make such provisions, not inconsistent with the provisions of this Act as appear to them to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

14. (1) The Government may, by notification, make rules to carry out the purposes of this Act.

Power to make rules.

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

(a) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

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

(c) generally regulating the procedure to be followed and the forms to be used in the proceedings under this Act;

(d) any other matter including levy of fees for which there is no specific provision in this Act, and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act; and

(e) the procedure for any other matter incidental to the disposal of appeal and the amount of court fee stamp which a memorandum of appeal, or revision should bear.

(3) All rules made or notifications issued under this Act shall be published in the *Tamil Nadu Government Gazette* and unless they are expressed to come into force on a particular date, shall come into force, on the day on which they are so published.

(4) Every rule made or notification issued under this Act shall, as soon as possible, after it is issued, be placed on the table of the Legislative Assembly, and if, before

(2) In the case of an order passed in appeal by the appellate authority, a second appeal shall lie to the Joint Commissioner of Commercial Taxes.

(3) No appeal shall be entertained by the appellate authority or the Joint Commissioner of Commercial Taxes, unless it is filed within thirty days from the date of receipt of the order appealed against by the assessee, and unless the entire amount of tax and penalty, if any, has been credited by the assessee in the Government Treasury.

(4) Subject to such rules of procedure as may be prescribed, every appellate authority (in the first appeal or the second appeal) shall have the following powers, namely:—

(a) in an appeal against an order of assessment, it may confirm, reduce, enhance or annul the assessment; or it may set aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it and after making such further inquiry as may be necessary, the assessing authority shall thereupon proceed to make such fresh assessment and determine, where necessary, the amount of tax payable on the basis of such fresh assessment; and

(b) in any other case, the appellate authority or the Joint Commissioner of Commercial Taxes, as the case may be, may pass such orders in the appeal as it deems just and proper.

Revision.

9. (1) The Commissioner of Commercial Taxes may *suo-motu* or on an application made in that behalf, call for and examine the record of the proceeding of any order made by the assessing authority or, as the case may be, the appellate authority (in the first appeal or the second appeal) and pass such order thereon as he thinks just and proper.

(2) No application under sub-section (1) shall be entertained, if it is not made within a period of four months from the date of the order.

(3) No order which adversely affects any person shall be passed under this section, unless such person has been given a reasonable opportunity of being heard by the Commissioner of Commercial Taxes.

(4) Where an appeal lies under section 8 and no appeal is made, no proceedings in revision shall be entertained upon an application.

(5) Where the Commissioner of Commercial Taxes rejects any application for revision under this section, he shall record the reasons for such rejection.

#### CHAPTER-V.

##### TAX AUTHORITIES, RETURNS, ASSESSMENTS, PAYMENTS, RECOVERY AND REFUND OF TAX AND REVIEWS.

Tax authorities,  
returns,  
assessments,  
payments,  
recovery and  
refund of tax  
and reviews.

10. (1) Subject to the other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, re-assess, inspect, search, seize, confiscate, collect and enforce payment of any tax under the General Sales Tax Act shall assess, re-assess, inspect, search, seize, confiscate, collect and enforce payment of tax, including any interest or penalty, payable by a dealer, an importer under this Act as if the tax or interest or penalty by such importer under this Act is a tax or interest or penalty payable under the General Sales Tax Act, and for this purpose they may exercise all or any of the powers they have under the General Sales Tax Act; and the provisions of the General Sales Tax Act, including provisions relating to returns, provisional assessment, advance payment of tax, imposition of the tax liability of a person carrying on business on the transferee of, or successor to, such business, transfer of liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, recovery of tax from third parties, reviews, references, refunds, rebates, penalties, charging or payment of interest, inspection of the premises of transporters, goods vehicles,

25

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. 21 OF 2001.

*An Act further to amend the Tamil Nadu Entertainments Tax Act, 1939.*

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 Entertainments Tax (Amendment) Act, 2001.

Short title and commencement.

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

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of section 3.

(1) in clause (4), after the expression "an amusement", the expression "or a recreation parlour where a game such as bowling, billiards, snooker or the like is provided" shall be inserted;

(2) in clause (9), after the expression "or any person providing amusement", the expression "or any person providing recreation parlour" shall be inserted;

(3) after clause (9), the following clause shall be inserted, namely:—

"(9-A) "recreation parlour" means any place where a game such as bowling, billiards, snooker, or the like by whatever name called is provided, for which persons are required to make payment for admission or participation;"

3. After section 4-F of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 4-G.

"4-G. Tax on recreation parlour.—

(1) Notwithstanding anything contained in section 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the entertainment tax), calculated at twenty per cent on each payment to the recreation parlour.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act [other than sections 4, 4-B, 4-D, 4-F, 5, 5-A, 5-B, 5-C, 5-D, 5-E, 5-F, 5-G, 6(1), 7 and 13] and the rules made thereunder shall so far as may be, apply in relation to the tax payable under sub-section (1)."

4. In section 4-EE of the principal Act, after the expression "4-F", the expression "4-G" shall be inserted;

Amendment of section 4-EE.

5. In section 7-A of the principal Act,—

Amendment of section 7-A.

(1) in sub-section (1), after the expression "amusement", the expression "or recreation parlour" shall be inserted;

(2) in sub-section (3), after the expression "section 4-F", the expression "or section 4-G" shall be inserted;

6. In section 7-B of the principal Act,—

Amendment of section 7-B.

(1) in sub-section (1),—

(a) for the expression "4-F", the expression "4-F or 4-G" shall be substituted;

(b) after the expression "section 4-F", the expression "or on such payment for recreation parlour under section 4-G" shall be inserted;

Tamil Nadu Act X of 1939.



(2) in sub-section (2),—

(a) for the expression "4-F", the expression "4-F or 4-G" shall be substituted;

(b) after the expression "under section 4-F", the expression "or on such payment for recreation parlour under section 4-G" shall be inserted.

Amendment of  
section 10.

7. In section 10 of the principal Act, in sub-section (1), after the expression "section 4-F", the expression "or section 4-G" shall be inserted.

(By order of the Governor)

**M. BAULIAH,**  
*Secretary to Government,*  
*Law Department.*

33

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. 16 OF 2002.**

*An Act to amend the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.*

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 Tax on Entry of Goods into Local Areas (Amendment) Act, 2002.

Short title and commencement.

(2) Clause (a) of section 2 shall be deemed to have come into force on the 1st day of December 2001.

(3) Clause (b) of section 2 shall be deemed to have come into force on the 27th day of March 2002.

Tamil Nadu Act of 2001.

2. In the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, in the Schedule,—

Amendment of the Schedule.

(a) after item 2 and the entry relating thereto, the following items and entries shall be added, namely:—

3. High Speed diesel oil and light diesel oil.
4. Furnace Oil.
5. Low Sulphur Heavy Stock (LSHS).
6. Cement including white cement and refractory cement and its substitutes.”;

(b) for item 6, as so amended and the entries relating thereto, the following items and entries shall be substituted, namely:—

6. Aluminium.
7. Asbestos, cement sheets.
8. Atta, Maida, Sooji, Rava and Wheat flour.
9. Bitumen.
10. Ceramic sanitary wares and sanitary fittings of every description.
11. Compressors and parts and accessories of air-conditioners and refrigerators.
12. HDPE granules and PVC resins.
13. HDPE/PP woven fabrics.
14. Iron and steel as described in the Second Schedule to the Tamil Nadu General Sales Tax Act, 1959.
15. (i) Lubricating oil; (ii) Grease; and (iii) Lube base oil.
16. (i) Marbles and marble tiles;  
(ii) Granite blocks and slabs; and  
(iii) Ceramic tiles, glazed floor, roofing and wall tiles.
17. Motor spirit.
18. Newsprint.
19. Paper and paper boards excluding coated paper, tissue paper, MICR, Electrical grade paper, glassine paper and file boards.
20. (i) Potassium Chlorate; (ii) Linear Alkyl Benzene (LAB); (iii) Soda Ash;  
(iv) Caustic soda; and (v) Chlorine.

21. PVC pipes, tubes and fittings.
22. Tobacco and tobacco products including cigarettes, cigarillos, cigar, cheroots, mixtures of tobacco for pipes, cut-tobacco, hookah tobacco, snuff of tobacco and chewing tobacco excluding beedies."

(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 November 2002 and is hereby published for general information:—

**ACT No. 51 OF 2002.**

*An Act further to amend the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.*

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 Tax on Entry of Goods into Local Areas (Second Amendment) Act, 2002.

Short title  
and com-  
mencement.

(2) It shall be deemed to have come into force on the 1st day of July 2002.

Tamil Nadu Act  
of 2001.

2. In the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, in the Schedule,—

Amendment of  
Schedule.

(a) for item 11, the following item shall be substituted, namely:—

“11. Parts and accessories including compressors of window and non-ducted split air conditioners and domestic refrigerators.”;

(b) for item 14, the following item shall be substituted, namely:—

“14. Steel rods and steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes).”;

(c) in item 19, for the expression “Electrical grade paper, glassine paper and file boards”, the expression “electrical grade paper, glassine paper, file boards, coated boards, duplex boards, straw boards, kraft paper, cellophane paper, poster paper and surface sized maplitho paper” shall be substituted;

(d) after item 22, the following item shall be added, namely:—

“23. HDPE and PP woven sacks.”.

(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. 22 OF 2003.**

*An Act further to amend the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.*

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 Tax on Entry of Goods into Local Areas (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 Schedule to the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, after item 23, the following items shall be added, namely:—

Amendment of Schedule.

“24 Low Density Polyethylene and Polypropylene in all forms including granules, tapes and wastes.

25. Washing machines.”.

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
*Secretary to Government,*  
*Law Department.*

Tamil Nadu Act  
of 2001

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. 5 OF 2004.**

*An Act further to amend the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.*

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 Tax on Entry of Goods into Local Areas (Amendment) Act, 2004.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of October 2003.

2. In the Schedule to the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001,—

Amendment of Schedule.

(1) in item 17, for the expression "Motor spirit", the expression "Petrol with or without additives" shall be substituted;

(2) after item 25 and the entry relating thereto, the following item and entry shall be added, namely:—

"26. Ethanol that is anhydrous ethyl alcohol."

(By order of the Governor)

**A. KRISHNANKUTTY NAIR,**  
Secretary to Government,  
Law Department.

Tamil Nadu  
Act 20 of  
2001.