



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY**

PUBLISHED BY AUTHORITY

No. 127]

CHENNAI, TUESDAY, MAY 15, 2012  
Vaikasi 2, Thiruvalluvar Aandu-2043

## Part IV—Section 1

### Tamil Nadu Bills

#### CONTENTS

BILLS:	<i>Pages.</i>
No. 31 of 2012—Tamil Nadu Value Tax Added Tax (Sixth Amendment) Act, 2012. .. .. .	192-194
No. 32 of 2012—Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2012. .. .. .	195-196
No. 33 of 2012—Tamil Nadu Appropriation (No.3) Act, 2012.. .. .	197-202

**BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY OF THE  
STATE OF TAMIL NADU**

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 15th May 2012 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 31 of 2012**

**A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

Short title and commencement.

**1.** (1) This Act may be called the Tamil Nadu Value Added Tax (Sixth Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the first day of April 2012.

Amendment of First Schedule.

**2.** In the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act), in PART-B,—

Tamil Nadu Act 32 of 2006.

(1) after Serial Number 34 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(34-A) Compact Fluorescent Lamps and Compact Fluorescent Tubes.”;

(2) the entries against Serial Number (46) shall be renumbered as Serial Number (46-A); and before Serial Number (46-A) as so renumbered, the following Serial Number and entry shall be inserted, namely:—

“(46) Electrically operated two wheelers (E-bikes).”;

(3) against Serial Number (67-A), after item (ai) and the entries relating thereto, the following item and entries shall be inserted, namely:—

“(aii) Splints and Veneers for matches.”;

(4) for the entries against Serial Number (145), the following entries shall be substituted, namely:—

“(i) Vegetable oils including refined vegetable oils;

“(ii) Oil cake other than those specified in the Fourth Schedule.”.

Amendment of Second Schedule.

**3.** In the Second Schedule to the principal Act,—

(1) for Serial Numbers 1 and 2 and the entries relating thereto, the following Serial Numbers and entries shall be substituted, namely:—

<p>"1 Alcoholic liquors of all kinds for human consumption which are purchased/ procured/ brought from outside the State other than foreign liquors falling against Serial Number 3.</p>	<p>At the point of first sale in the State.</p> <p><b>At the second point of sale in the State.</b></p>	<p>58 per cent.</p> <p><b>14.5 per cent.</b></p>
<p>2 Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers 1 and 3.</p>	<p>At the point of first sale in the State.</p> <p>At the second point of sale in the State.</p> <p><b>At the third point of sale in the State.</b></p>	<p>58 per cent.</p> <p>38 per cent.</p> <p><b>14.5 per cent.;"</b></p>

(2) for Explanation I, the following Explanation shall be substituted, namely:—

"Explanation I.—For the purpose of levy of tax on the goods specified against Serial Number 2,—

(a) at the second point of sale in the State, 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;

(b) at the third point of sale in the State, the total turnover of that goods shall be taken into account."

4. In the Fourth Schedule to the principal Act, in PART-B,—

Amendment of  
Fourth  
Schedule.

(1) in Serial Number 1, for item (ii) and the entries relating thereto, the following items and entries shall be substituted, namely:—

"(ii) Agricultural implements other than those specified in item (i) above and those powered or operated by tractors or power tillers, as notified by the Government and their parts and accessories.

(iii) Sprayers, sprinklers and drip irrigation equipments including their parts and accessories.";

(2) the entries against Serial Numbers 41-A and 41-B shall be renumbered as Serial Numbers 41-B and 41-C, respectively; and before Serial Number 41-B as so renumbered, the following Serial Number and entry shall be inserted, namely:—

"(41-A) Handmade locks.";

(3) the entries against Serial Numbers 48-A and 48-B shall be renumbered as Serial Numbers 48-B and 48C, respectively; and before Serial Number 48-B as so renumbered, the following Serial Number and entry shall be inserted, namely:—

"(48-A) Insulin of all types.";

(4) Serial Number 65 and the entries relating thereto shall be omitted.

**STATEMENT OF OBJECTS AND REASONS.**

In the Budget Speech for the year 2012-2013, certain tax concessions have been announced to benefit consumers. Further, to implement welfare and developmental programmes more vigorously, certain measures were announced for further revenue mobilisation. To give effect to the said announcements, notifications were issued under sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) to amend the First, Second and Fourth Schedules to the said Act.

2. Under sub-section (2) of Section 86 of the said Tamil Nadu Act 32 of 2006, a Bill to replace the above said notifications has to be introduced in the Legislative Assembly.

3. The Bill seeks to achieve the above object.

**C.Ve. SHANMUGAM,**  
*Minister for Commercial Taxes and  
Registration, Law, Courts and Prisons.*

A.M.P. JAMALUDEEN,  
*Secretary.*

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 15th May 2012 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 32 of 2012**

A Bill further to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2012.

Short title and Commencement.

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

2. In section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959,—

Amendment of section 6.

(1) in clause (15), after sub-clause (c), the following sub-clause shall be added, namely:—

“(d) in the case of a samadhi, brindhavan or any other institution established or maintained for a religious purpose, a person who is entitled to attend at or is in the habit of attending the performance of worship or service in such religious institution, or who is entitled to partake or is in the habit of partaking in the benefit of the distribution of gifts thereat;”;

(2) for clause (18), the following clause shall be substituted, namely:—

“(18) “religious institution” means a math, temple or specific endowment and includes,—

(i) a samadhi or brindhavan; or

(ii) any other institution established or maintained for a religious purpose.

*Explanation.*—For the purpose of this clause—

(1) “samadhi” means a place where the mortal remains of a guru, sadhu or saint is interned and used as a place of public religious worship;

(2) “brindhavan” means a place established or maintained in memory of a guru, sadhu or saint and used as a place of public religious worship, but does not include Samadhi;”.

**STATEMENT OF OBJECTS AND REASONS.**

As per clause (18) of section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), religious institution means a math, temple or specific endowment. The places of samadhi and brindhavan are not covered under the provisions of the said Act. The places of samadhi and brindhavan established in Tamil Nadu in memory of famous guru, sadhu or saint are being worshipped as a place of public religious worship. These institutions have acquired the status of religious institution and owning vast properties besides attracting large number of worshippers. Barring a few, most of the samadhi and brindhavan are not covered under any law. Though, a few such samadhi and brindhavan are registered under the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975), they are not effectively controlled under the said Tamil Nadu Act 27 of 1975. Therefore for effective supervision to bring those institutions under the control of Hindu Religious and Charitable Endowments Department, the Government have decided to include the places of samadhi and brindhavan and other institutions established or maintained for a religious purpose, where there is public religious worship, under the definition of the term "religious institution" in clause (18) of section 6 of the said Act and to bring out suitable amendment to clause (15) of section 6 of the said Act to define "person having interest" in such religious institution.

2. The Bill seeks to give effect to the above decision.

**M.S.M. ANANDAN,**

*Minister for Hindu Religious and  
Charitable Endowments Department*

A.M.P. JAMALUDEEN,

*Secretary.*

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 15th March, 2012 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 33 of 2012**

**A Bill to provide for the appropriation of moneys out of the Consolidated Fund of the State for the services and purposes of the financial year commencing on the 1st day of April 2012.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-Third Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu Appropriation (No. 3) Act, 2012.

Short title.

2. The State Government may appropriate out of the Consolidated Fund of the State for the services and purposes of the financial year commencing on the 1st day of April 2012, a sum not exceeding one lakh twenty eight thousand five hundred four crores ninety two lakhs and twenty six thousand rupees which shall be inclusive of the sum of fifty one thousand four hundred one crore ninety seven lakhs and twenty three thousand rupees specified in section 2 of the Tamil Nadu Appropriation (Vote on Account) Act, 2012 being moneys required to meet—

Appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year commencing on the 1st day of April 2012.

Tamil Nadu  
Act 12 of  
2012.

(a) the grants made by the Tamil Nadu Legislative Assembly for the year, as set forth in column (3) of the Schedule; and

(b) the expenditure charged on the Consolidated Fund of the State for that year, as set forth in column (4) of the Schedule.

## THE SCHEDULE.

(See section 2)

Demand Number.	Services and purposes.	Sums not exceeding			
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund of the State.	Total	
		(3) Rs.	(4) Rs.	(5) Rs.	
1	State Legislature	Revenue Capital Loan	39,47,12,000 ... 1,00,00,000	39,26,000 ... ...	39,86,38,000 ... 1,00,00,000
2	Governor and Council of Ministers	Revenue Capital Loan	28,48,52,000 ... ...	7,50,05,000 ... ...	35,98,57,000 ... ...
3	Administration of Justice	Revenue Capital Loan	616,96,80,000 ... ...	119,17,94,000 ... ...	736,14,74,000 ... ...
4	Adi-Dravidar and Tribal Welfare Department	Revenue Capital Loan	1,151,49,48,000 135,21,79,000 1,000	4,20,02,000 ... ...	1,155,69,50,000 135,21,79,000 1,000
5	Agriculture Department	Revenue Capital Loan	3,575,96,22,000 78,70,15,000 150,30,00,000	2,000 ... ...	3,575,96,24,000 78,70,15,000 1,50,30,00,000
6	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	Revenue Capital Loan	714,03,32,000 100,00,10,000 1,000	2,000 ... ...	714,03,34,000 100,00,10,000 1,000
7	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	Revenue Capital Loan	269,40,50,000 147,81,85,000 ...	1,000 ... ...	269,40,51,000 147,81,85,000 ..
8	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	Revenue Capital Loan	74,25,55,000 ... 10,14,52,000	2,000 ... ...	74,25,57,000 ... 10,14,52,000
9	Backward Classes, Most Backward Classes and Minorities Welfare Department	Revenue Capital Loan	602,97,17,000 40,57,76,000 1,000	7,000 ... ...	602,97,24,000 40,57,76,000 1,000
10	Commercial Taxes (Commercial Taxes and Registration Department)	Revenue Capital Loan	285,45,24,000 ... 1,000	1,000 ... ...	285,45,25,000 ... 1,000
11	Stamps and Registration (Commercial Taxes and Registration Department)	Revenue Capital Loan	174,33,43,000 ... ...	1,000 ... ...	174,33,44,000 ... ...
12	Co-operation (Co-operation, Food and Consumer Protection Department)	Revenue Capital Loan	453,99,52,000 238,15,11,000 17,93,86,000	2,000 ... ...	453,99,54,000 238,15,11,000 17,93,86,000
13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	Revenue Capital Loan	4,995,22,86,000 40,70,04,000 1,000	4,000 ... ...	4,995,22,90,000 40,70,04,000 1,000



Demand Number.	Services and purposes.	Sums not exceeding			
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund of the State.	Total.	
(1)	(2)	(3)	(4)	(5)	
		Rs.	Rs.	Rs.	
14	Energy Department	Revenue Capital Loan	1,963,45,54,000 1,500,00,00,000 4,000	1,000 ... ...	1,963,45,55,000 1,500,00,00,000 4,000
15	Environment, (Environment and Forests Department)	Revenue Capital Loan	7,16,73,000 200,00,01,000 15,12,61,000	1,000 ... ...	7,16,74,000 200,00,01,000 15,12,61,000
16	Finance Department	Revenue Capital Loan	571,92,54,000 1,000,00,00,000 64,00,25,000	5,000 ... ...	571,92,59,000 1,000,00,00,000 64,00,25,000
17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue Capital Loan	567,09,45,000 1,000 154,98,04,000	1,000 ... ...	567,09,46,000 1,000 154,98,04,000
18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue Capital Loan	138,66,84,000 ... ...	2,000 ... ...	138,66,86,000 ... ...
19	Health and Family Welfare Department	Revenue Capital Loan	5,413,75,31,000 154,62,24,000 15,01,000	75,87,000 ... ...	5,414,51,18,000 154,62,24,000 15,01,000
20	Higher Education Department	Revenue Capital Loan	2,406,21,42,000 26,76,36,000 1,000	2,000 ... ...	2,406,21,44,000 26,76,36,000 1,000
21	Highways and Minor Ports Department	Revenue Capital Loan	1,592,83,08,000 4,058,85,14,000 1,000	10,000 1,000 ...	1,592,83,18,000 4,058,85,15,000 1,000
22	Police (Home, Prohibition and Excise Department)	Revenue Capital Loan	3,554,15,86,000 185,00,00,000 20,00,02,000	2,20,09,000 ... ...	3,556,35,95,000 185,00,00,000 20,00,02,000
23	Fire and Rescue Services (Home, Prohibition and Excise Department)	Revenue Capital Loan	189,11,45,000 8,45,12,000 ...	1,00,000 ... ...	189,12,45,000 8,45,12,000 ...
24	Prisons (Home, Prohibition and Excise Department)	Revenue Capital Loan	158,26,07,000 3,000 ...	4,000 ... ...	158,26,11,000 3,000 ...
25	Motor Vehicles Acts-Administration (Home, Prohibition and Excise Department)	Revenue Capital Loan	157,35,20,000 79,77,00,000 ...	1,000 ... ...	157,35,21,000 79,77,00,000 ...
26	Housing and Urban Development Department	Revenue Capital Loan	593,49,11,000 887,08,57,000 170,00,05,000	2,000 ... ...	593,49,13,000 887,08,57,000 170,00,05,000

Sums not exceeding

Demand Number.	Services and purposes.	Sums not exceeding			
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund of the State.	Total	
(1)	(2)	(3)	(4)	(5)	
		Rs.	Rs.	Rs.	
27	Industries Department	Revenue Capital Loan	1,158,44,60,000 9,92,20,000 500,00,05,000	3,000 ... ...	1,158,44,63,000 9,92,20,000 500,00,05,000
28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	Revenue Capital Loan	47,79,20,000 ... ...	1,000 ... ...	47,79,21,000 ... ...
29	Tourism - Art and Culture (Tourism and Culture Department)	Revenue Capital Loan	103,85,31,000 31,92,68,000 1,000	7,000 ... ...	103,85,38,000 31,92,68,000 1,000
30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	Revenue Capital Loan	76,71,96,000 1,10,08,000 ...	10,03,000 ... ...	76,81,99,000 110,08,000 ...
31	Information Technology Department	Revenue Capital Loan	25,18,71,000 1,000 2,000	1,000 ... ...	25,18,72,000 1,000 2,000
32	Labour and Employment Department	Revenue Capital Loan	612,75,10,000 14,98,59,000 1,000	8,000 ... ...	612,75,18,000 14,98,59,000 1,000
33	Law Department	Revenue Capital Loan	17,65,46,000 ... 1,000	2,000 ... ...	17,65,48,000 ... 1,000
34	Municipal Administration and Water Supply Department	Revenue Capital Loan	5,698,82,44,000 3,516,06,17,000 209,87,89,000	3,000 ... ...	5,698,82,47,000 3,516,06,17,000 209,87,89,000
35	Personnel and Administrative Reforms Department	Revenue Capital Loan	55,41,72,000 1,000 1,000	29,31,74,000 ... ...	84,73,46,000 1,000 1,000
36	Planning, Development and Special Initiatives Department	Revenue Capital Loan	87,50,19,000 100,36,75,000 1,000	4,000 ... ...	87,50,23,000 100,36,75,000 1,000
37	Prohibition and Excise (Home, Prohibition and Excise Department)	Revenue Capital Loan	75,28,95,000 ... ...	1,000 ... ...	75,28,96,000 ... ...
38	Public Department	Revenue Capital Loan	251,24,41,000 25,00,02,000 40,00,01,000	8,22,000 ... ...	251,32,63,000 25,00,02,000 40,00,01,000
39	Buildings (Public Works Department)	Revenue Capital Loan	212,32,79,000 813,26,11,000 22,50,000	2,000 ... ...	212,32,81,000 813,26,11,000 22,50,000

Demand Number.	Services and purposes.	Sums not exceeding			
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund of the State.	Total	
(1)	(2)	(3)	(4)	(5)	
		Rs.	Rs.	Rs.	
40	Irrigation (Public Works Department)	Revenue Capital Loan	1,501,69,24,000 2,122,04,03,000 ...	4,000 1,00,03,000 ...	1,501,69,28,000 2,123,04,06,000 ...
41	Revenue Department	Revenue Capital Loan	5,314,02,34,000 201,09,70,000 1,000	7,000 ... ...	5,314,02,41,000 201,09,70,000 1,000
42	Rural Development and Panchayat Raj Department	Revenue Capital Loan	8,105,61,69,000 3,593,17,35,000 15,00,000	5,000 1,000 ...	8,105,61,74,000 3,593,17,36,000 15,00,000
43	School Education Department	Revenue Capital Loan	14,251,04,32,000 301,72,29,000 5,40,000	20,000 ... ...	14,251,04,52,000 301,72,29,000 5,40,000
44	Micro, Small and Medium Enterprises Department	Revenue Capital Loan	239,42,21,000 1,000 1,000	1,000 ... ...	239,42,22,000 1,000 1,000
45	Social Welfare and Nutritious Meal Programme Department	Revenue Capital Loan	3,692,46,99,000 2,000 2,000	4,000 ... ...	3,692,47,03,000 2,000 2,000
46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	Revenue Capital Loan	30,68,44,000 ... 1,000	4,000 ... ...	30,68,48,000 ... 1,000
47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	Revenue Capital Loan	82,34,86,000 1,000 ...	1,00,00,000 ... ...	83,34,86,000 1,000 ...
48	Transport Department	Revenue Capital Loan	412,92,13,000 150,00,06,000 150,15,01,000	24,000 ... ...	412,92,37,000 150,00,06,000 150,15,01,000
49	Youth Welfare and Sports Development Department	Revenue Capital Loan	103,48,40,000 1,000 1,000	1,000 ... ...	103,48,41,000 1,000 1,000
50	Pension and other Retirement Benefits	Revenue Capital Loan	13,755,47,22,000 ... ...	2,70,96,000 ... ...	13,758,18,18,000 ... ...
51	Relief on Account of Natural Calamities	Revenue Capital Loan	439,18,35,000 ... ...	1,000 ... ...	439,18,36,000 ... ...
52	Department for the Welfare of Differently Abled Persons	Revenue Capital Loan	206,11,77,000 ... 1,000	2,000 ... ...	206,11,79,000 ... 1,000
53	Department of Special Programme Implementation	Revenue Capital Loan	2,001,77,29,000 1,500,00,00,000 1,000	1,000 ... ...	2,001,77,30,000 1,500,00,00,000 1,000

Demand Number.	Services and purposes.	Sums not exceeding			
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund of the State.	Total	
(1)	(2)	(3)	(4)	(5)	
		Rs.	Rs.	Rs.	
54	Forest (Environment and Forests Department)	Revenue	280,13,78,000	3,000	280,13,81,000
		Capital	206,68,49,000	...	206,68,49,000
		Loan	...	...	...
	<i>Debt Charges</i>	<i>Revenue</i>	...	11,182,80,04,000	11,182,80,04,000
		<i>Capital</i>	...	...	...
		<i>Loan</i>	...	...	...
	<i>Public Debt-Repayment</i>	<i>Revenue</i>	...	...	...
		<i>Capital</i>	...	...	...
		<i>Loan</i>	...	5,045,54,84,000	5,045,54,84,000
		<b>Revenue</b>	<b>89,134,94,20,000</b>	<b>11,350,26,82,000</b>	<b>100,485,21,02,000</b>
	<b>Total</b>	<b>Capital</b>	<b>21,469,05,87,000</b>	<b>1,00,05,000</b>	<b>21,470,05,92,000</b>
		<b>Loan</b>	<b>1504,10,48,000</b>	<b>5,045,54,84,000</b>	<b>6,549,65,32,000</b>
	<b>Grand Total</b>	<b>..</b>	<b>112,108,10,55,000</b>	<b>16,396,81,71,000</b>	<b>128,504,92,26,000</b>

## STATEMENT OF OBJECTS AND REASONS.

This Bill is introduced in pursuance of clause (1) of Article 204 of the Constitution, to provide for the appropriation out of the Consolidated Fund of the State, of the moneys required to meet—

(a) the grants made by the Tamil Nadu Legislative Assembly for the financial year 2012-2013 commencing on the 1st of April 2012; and

(b) the expenditure charged on the said Fund for that year.

O. PANNEERSELVAM,  
*Minister for Finance.*

A.M.P. JAMALUDEEN,  
*Secretary.*