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GOVERNMENT OF TAMIL NADU

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# TAMIL NADU GOVERNMENT GAZETTE

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## Part IV—Section 1

### Tamil Nadu Bills

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**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 September, 2020 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 24 of 2020**

**A Bill to provide for preference in admission to undergraduate courses in Medicine, Dentistry, Indian Medicine and Homoeopathy for the students who studied in Government schools and have qualified in National Eligibility-cum-Entrance Test.**

WHEREAS the Indian Medical Council Act, 1956 (Central Act 102 of 1956) mandates conduct of a uniform entrance examination for admission to all medical educational institutions throughout the country at the under graduate level;

AND WHEREAS the uniform entrance examination to all medical educational institutions is only a qualifying examination for admission to M.B.B.S. course;

AND WHEREAS admission to M.B.B.S. course in all medical educational institutions shall be based solely on the marks obtained in the uniform entrance examination;

AND WHEREAS the students who studied in Government schools have secured very negligible number of seats in the admission to M.B.B.S. course because of lower marks in the qualifying examination;

AND WHEREAS a Commission comprising of senior officials under the Chairmanship of Justice P.Kalaiyaran (Retired High Court Judge) was constituted to assess and analyse the reasons for the lower number of Government school students getting admission to M.B.B.S. course and to suggest remedial measures to the Government;

AND WHEREAS in view of the cognitive gap created by socio economic factors such as caste, parental occupation, parental education, parental income, gender, etc., the said Commission concluded that the Government school students form a separate class and are in a disadvantageous position as compared to private school students and therefore recommended that ten per cent of seats in the admission to M.B.B.S. course can be set apart on Preferential basis to students who studied from Sixth Standard to Higher Secondary Course in State Government schools and qualified in the National Eligibility-cum-Entrance Test;

AND WHEREAS the said Commission has also recommended that the above reservation can be extended to all courses for which National Eligibility-cum-Entrance Test has been prescribed as an eligibility criterion;

AND WHEREAS Articles 14 and 15 of the Constitution permit reasonable classification on intelligible differentia and thereby permits different treatment to unequals;

AND WHEREAS the Government, after careful consideration of the recommendation of the said Commission, have decided to set apart seven and a half per cent of Seats in the admission to M.B.B.S. course and other medical courses, for which the National Eligibility-cum-Entrance Test is prescribed as the qualifying examination, on preferential basis to students of the State Government schools who have qualified in the said Test;

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

1. (1) This Act may be called the Tamil Nadu Admission to Undergraduate Courses in Medicine, Dentistry, Indian Medicine and Homoeopathy on preferential basis to students of Government schools Act, 2020.

Short title and commencement.

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

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

Definitions.

(a) "Government" means the State Government;

(b) "Government seats" mean,—

(i) all the seats in M.B.B.S., B.D.S., B.S.M.S., B.A.M.S., B.U.M.S. and B.H.M.S. courses in Government Colleges, excluding the seats reserved for all India quota; and

(ii) 65 per cent of seats in M.B.B.S., B.D.S., B.S.M.S., B.A.M.S., B.U.M.S. and B.H.M.S. courses in non-minority educational institutions and 50 per cent of seats in minority educational institutions, or the seats as arrived at in accordance with the consensus between such institutions and the Government;

(c) "Government schools" mean and includes Government schools, Corporation schools, Municipal schools, Adi Dravidar and Tribal Welfare schools, Kallar Reclamation schools, Forest Department schools and other schools managed by Government departments;

(d) "Students studied in Government schools" mean children who have studied from Sixth Standard to Higher Secondary Course in a Government school and qualified in the National Eligibility-cum-Entrance Test.

**Explanation.**— For the purpose of this definition, children belonging to weaker section and disadvantaged group who have studied upto eighth standard in a specified category school or an unaided school, as per clause (c) of sub-section (1) of section 12 of the Right of Children to Free and Compulsory Education Act, 2009 and studied all remaining standards up to Higher Secondary Course in a Government school and qualified in the National Eligibility-cum-Entrance Test, shall be deemed to be 'Students studied in Government schools';

Central Act 35 of 2009.

(e) "minority educational institution" means an educational institution recognized or declared as such by the Government, subject to such conditions as may be prescribed;

(f) "M.B.B.S., B.D.S., B.S.M.S., B.A.M.S., B.U.M.S. and B.H.M.S. courses" mean the first year of Bachelor of Medicine and Bachelor of Surgery, Bachelor of Dental Surgery, Bachelor of Siddha Medicine and Surgery, Bachelor of Ayurvedic Medicine and Surgery, Bachelor of Unani Medicine and Surgery and Bachelor of Homoeopathic Medicine and Surgery;

Central Act 102 of 1956.  
Central Act XVI of 1948

(g) "National Eligibility-cum-Entrance Test" means the Eligibility-cum-Entrance Test conducted by the authority designated under the Indian Medical Council Act, 1956, the Dentists Act, 1948, Indian Medicine Central Council (Minimum Standards of Education in Indian Medicine) Regulations, 1986 and the Homoeopathy (Degree Course) Regulations, 1983 for admission to M.B.B.S., B.D.S., B.S.M.S., B.A.M.S., B.U.M.S. and B.H.M.S. courses, respectively;

(h) "private school" means a school which is not a Government school.

3. Notwithstanding anything contained in any law for the time being in force and subject to section 5, seven and a half per cent of the Government seats shall be set apart on preferential basis to students studied in Government schools.

Admission on preferential basis

4. Students studied in Government schools shall also be entitled to compete for the Government seats, other than those set apart on preferential basis, along with the students who studied in private schools.

Right to compete for other seats not to be affected.

- Reservation to apply. 5. Admission of students studied in Government schools on preferential basis under section 3 shall be made by following the reservation as per the law in force.
- Filling up of preferential seats. 6. Notwithstanding anything contained in section 3, where adequate number of students studied in Government schools are not available for admission to the seats set apart on preferential basis, such unfilled seats shall be filled up with the students who studied in private schools.
- Power to make rules. 7. (1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act.
- (2) (a) All rules made under this Act shall be published in the *Tamil Nadu Government 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 so published.
- (3) Every rule made, notification or order issued under this Act shall, as soon as possible, after it is made or issued, be placed on the Table of the Legislative Assembly, and if, before the expiry of the session in which it is so placed or the next session, the Legislative Assembly makes any modification in any such rule, notification or order or the Legislative Assembly decides that the rule, notification or order 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, notification or order.
- Power to remove difficulties. 8. If any difficulty arises in giving effect to any provisions of this Act, the Government may, by an order published in the *Tamil Nadu Government Gazette*, make such provisions not inconsistent with the provisions of this Act, as may be necessary or expedient for the purpose of removing the said difficulty.
- Provided that no such order shall be made after the expiry of two years from the date of commencement of this Act.
- Power to give directions. 9. The Government may, from time to time, give such directions as it may deem fit for giving effect to the provisions of this Act.

**STATEMENT OF OBJECTS AND REASONS**

On and from the academic year 2017-18 admission to all medical educational institutions throughout the country at the under graduate and post graduate level is based on the marks obtained in the uniform entrance examination. Since then, admissions secured by the students who studied in Government Schools to M.B.B.S. course in the State, have become dismally poor. To assess and analyse the reasons for the lower number of Government school students getting admission to M.B.B.S. course and to suggest remedial measures, the Government constituted a Commission comprising of senior officials under the Chairmanship of Justice P. Kalaiyarasan (Retired High Court Judge).

2. The Commission in its finding has reported that the students of the Government schools are placed at a disadvantageous position as compared to their counterparts in private schools due to cognitive gap created by socio economic factors such as caste, wealth, parental occupation, parental education, gender, etc. and these psychological and socio economic barriers cannot be bridged by a few months of intensive coaching for National Eligibility-cum-Entrance Test, even if provided for free. To bridge this gap, the Commission has recommended that ten percentage of seats for admission to M.B.B.S. course can be set apart on preferential basis to students who studied from Sixth Standard to Higher Secondary Course in State Government schools and who have qualified in the National Eligibility-cum-Entrance Test. The Commission has also recommended that the above reservation can be extended to all course for which National Eligibility-cum-Entrance Test has been prescribed as an eligibility criterion.

3. It is evident from the Commission's report that there exists de facto inequalities between the Government school students and the private school students. The Government, after careful consideration of the recommendation of the Commission, have decided to take affirmative action so as to bring about real equality between the students who studied in Government schools and in private schools, by giving preference to the students of the Government schools, who have qualified in the National Eligibility-cum-Entrance Test in the admission to M.B.B.S, and other medical courses, for which the said Test is prescribed as the qualifying examination in the State.

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

**DR. C. VIJAYABASKAR,**  
*Minister for Health and Family Welfare.*

**MEMORANDUM REGARDING DELEGATED LEGISLATION**

Clauses 2 (e), 7, 8, and 9 of the Bill authorise the Government to make rules or to issue notifications or orders, as the case may be for the purposes specified therein.

2. The powers delegated are normal and not of an exceptional character.

**Ds. C. VIJAYABASKAR,**  
*Minister for Health and Family Welfare.*

Chennai,  
15th September 2020.

K. SRINIVASAN,  
*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 September, 2020 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 25 of 2020**

***A Bill further to amend the Tamil Nadu Public Health Act, 1939.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-first Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Public Health (Amendment) Act, 2020. Short title and commencement.

(2) It shall be deemed to have come into force on the 25th day of April 2020.

Tamil Nadu Act III of 1939.

2. In section 74 of the Tamil Nadu Public Health Act, 1939, the following subsection shall be added, namely:- Amendment of section 74.

“(6) Any person who, either by himself or as a member of a group, obstructs or prevents or attempts to obstruct or prevent the cremation or burial of the body of any person who has died while suffering from a notified disease shall be punished with imprisonment for a term which shall not be less than one year but which may extend to three years and with fine.”

Tamil Nadu Ordinance 1 of 2020 .

3. (1) The Tamil Nadu Public Health (Amendment) Ordinance, 2020 is hereby repealed. Repeal and Saving

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Public Health Act, 1939, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

**STATEMENT OF OBJECTS AND REASONS**

Certain incidents of public obstructing the burial or cremation of deceased persons who had died due to COVID-19 had been brought to the notice of the Government. Such acts cause indignity to the human corpse, which is highly condemnable. The Government therefore decided to make such acts a punishable offence and to amend the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939) for the purpose. Accordingly, the Tamil Nadu Public Health (Amendment) Ordinance, 2020 (Tamil Nadu Ordinance 1 of 2020) was promulgated by the Governor on the 25th April 2020 and the same was published in the *Tamil Nadu Government Gazette*, Extraordinary, dated the 25th April 2020.

2. The Bill seeks to replace the above said Ordinance.

**DR. C. VIJAYABASKAR,**  
*Minister for Health and Family Welfare.*

Chennai,  
15th September 2020.

K. SRINIVASAN,  
*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 September, 2020 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 26 of 2020**

**A Bill further to Amend the Tamil Nadu Public Health Act, 1939.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventh-first year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Public Health (Second Amendment) Act, 2020.

Short title and commencement.

(2) It shall be deemed to have come into force on the 4th day of September 2020.

Tamil Nadu Act III of 1939.

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

Amendment of section 3.

(1) clause (1) shall be renumbered as clause (1-A), and before clause (1-A) as so renumbered, the following clause shall be inserted, namely:—

“(1) “act of violence” includes any of the following acts committed by any person against any personnel, including police personnel, involved in the prevention, treatment and control of infectious diseases, which causes or may cause-

(a) harassment impacting the living or working conditions of such personnel and preventing them from discharging their duties;

(b) harm, injury, hurt, intimidation or danger to the life of such personnel;

(c) obstruction or hindrance to such personnel in the discharge of their duties;

(d) loss or damage to any property or documents in the custody of, or in relation to, such personnel;”;

(2) after clause (17), the following clause shall be inserted, namely:—

“(17-A) “isolation” means complete separation of a person suffering from an infectious disease from others and detention in a place designated therefor, for a period not exceeding the maximum known period of communicability of that disease or until the person is cured of that disease, so as to prevent or limit the direct or indirect transmission of the infectious disease;”;

(3) after clause (30), the following clause shall be inserted, namely:—

“(30-A) “Police Officer” means an officer not below the rank of Sub-Inspector of Police;”;

(4) after clause (32), the following clause shall be inserted, namely:—

“(32-A) “quarantine” means the limitation or restriction of freedom of movement of a person reasonably believed to have been exposed to an infectious disease, though asymptomatic, for a period not exceeding the maximum known incubation period of that disease, so as to prevent the possibility of spread of that disease to others;”;

(5) after clause (33), the following clause shall be inserted, namely:—

“(33-A) “social-distancing” means and includes any measure taken to increase the physical space or distance between people outside their home, in order to slow down the rate of transmission of the disease in the community;”.

Amendment of section 65.

3. In section 65 of the principal Act, in sub-section (1), for the expression "The Health Officer or any person authorized by him in this behalf", the expression "The Health Officer or any person authorized by him in this behalf or a Police Officer" shall be substituted.

Amendment of section 76.

4. In section 76 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) When a declaration under clause (a) or clause (b) of sub-section (1) comes into operation and until it is withdrawn, the Collector of the district or any person duly authorized by him by general or special order, or if empowered in this behalf by rules made under this Act, the Health Officer or any other officer of the local authority concerned or any Police Officer or any officer of the Government other than the Collector of the district may, subject to such exceptions, restrictions, limitations and conditions and to such control as may be prescribed, either generally or in the case of the notified disease to which the declaration relates, exercise the following powers, namely:—

(a) to order the evacuation of infected houses and houses adjoining them or in their neighbourhood, or generally of all houses in an infected locality;

(b) to make vaccination and preventive inoculations compulsory subject to the provisions of sub-section (3);

(c) to direct—

(i) that persons arriving from places outside the local area, or residing in any building adjacent to, or in the neighbourhood of, an infected building, shall be examined by a medical officer;

(ii) that persons in isolation or in quarantine shall be examined or required to undergo necessary tests by a medical officer;

(iii) that the clothing, bedding or other articles belonging to such persons shall be disinfected, if there is reason to suspect that they have been exposed to infection;

(iv) that any such person shall give his address and present himself daily for medical examination at a specified time and place, for a period not exceeding fourteen days;

(d) to take such measures as may be necessary—

(i) in respect of, or in relation to, persons exposed to infection from any notified disease, or likely to infect other persons with any such disease; and

(ii) in respect of, or in relation to, articles exposed to infection from any notified disease, or likely to infect persons with any such disease, including in the case of (i), the placing of restrictions on the movement of such persons, isolation or quarantine of such persons, as the case may be, and in the case of (ii), the destruction of such articles and the placing of restrictions on their export from, import into, or transport within, the local area;

(e) to direct that at any place within or outside the local area, any consignment of grain exported from, or imported into, such area by rail, road or otherwise, shall be examined and, if necessary, unloaded and disinfected in any specified manner;

(f) to close all or any existing market, and to appoint special places, where markets may be held;

(g) to impose restrictions on the operation of public and private transport;

(h) to ensure prohibition of spitting in public places, observance of social distancing norms, wearing of masks and such other instructions that may be issued, from time to time, by the Government, in the interest of public health and safety;

(i) to issue standard operating procedures to be followed in salon and spa, gymnasium and such other public places;

(j) to ensure adherence of the guidelines issued by the Government to be followed in containment zones.

**Explanation.—** For the purpose of this clause, “containment zone” means the area demarcated as such, based on the cluster of infected cases reported therein, by the Collector of the district or the Commissioner of the City Municipal Corporation, as the case may be;

(k) to restrict or prohibit congregation of persons in public places, religious institutions and places of worship;

(l) to ensure the functioning of offices, both the Government and private, and educational institutions as per the directions of the Government or the Collector of the district;

(m) to ensure prohibition or restriction on the functioning of shops, commercial establishments, factories, workshops, godown, etc., as per the directions of the Government or the Collector of the district;

(n) to ensure duration of services in essential or emergency services such as banks, media, healthcare, food supply, electricity, water supply, fuel, etc., as per the directions of the Government or the Collector of the district;

(o) to provide for inspection and, if required, detention of any vehicle, vessel, or any other form of transport, departing, arriving at or passing-through the local area;

(p) to direct any clinical establishment to admit, isolate and manage cases arising out of public health emergencies and to furnish report or return in such form and in such manner as may be prescribed and to provide such services as directed.

**Explanation.—** For the purpose of this clause, “clinical establishment” means a clinical establishment as defined in clause (a) of section 2 of the Tamil Nadu Clinical Establishments (Regulation) Act, 1997 (Tamil Nadu Act 4 of 1997);

(q) to prohibit any such activity that may be inimical to the public health;

(r) to ensure dissemination of information pertaining to the notified diseases, disease control and preventive measures, etc., to the public and to check dissemination of false information on the subject in the mass media; and

(s) to carry out such other activity or measures for the regulation, control and prevention of the notified diseases, as may be directed by the Government or the Collector of the district.”

Insertion of new section 77-A

After section 77 of the principal Act, the following section shall be inserted, namely:—

5. **“77-A.Prohibition of act of violence.—** (1) No person shall indulge in any act of violence against a personnel involved in the prevention, treatment and control of infectious diseases.

(2) Whoever commits or abets the commission of any offence under this section shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to two years and shall be liable to fine which shall not be less than ten thousand rupees, but which may extend to fifty thousand rupees”.

Amendment of section 128.

6. In section 128 of the principal Act, the following sub-sections shall be added, namely:-

“(3) (a) All rules made 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 date 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 date, come into force on the date on which they are so published.

(4) Every rule made or notification or order issued under this Act, shall, as soon as possible, after it is made or issued, be placed on the table of the Legislative Assembly and if, before the expiry of the session, in which it is so placed or the next session, the Legislative Assembly agrees in making any modification in any such rule or notification or order or the Legislative Assembly decides that the rule or notification or order should not be made or issued, the rule or notification or order 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 or order.”.

Omission of section 130.

7. Section 130 of the principal Act shall be omitted.

Amendment of section 135.

8. In section 135 of the principal Act, for the expression “or the Health Officer”, in two places where it occurs, the expression “or the Health Officer or a Police Officer” shall be substituted.

9 After section 135 of the principal Act, the following section shall be inserted, namely:-

Insertion of new section 135-A.

**“135-A. Offences by companies.—** (1) Where an offence under this Act has been committed by a company, every person who, at the time of the offence was committed was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against them and punished accordingly:

Provided that nothing in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such an offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be proceeded against and punished accordingly.

**Explanation.—** For the purposes of this section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director” in relation to a firm, means a partner in the firm.”

10 In section 138 of the principal Act,—

Amendment of section 138.

(1) for the expression “by the police”, the expression “by a Police Officer” shall be substituted;

(2) in the proviso, for the expression “Code of Criminal Procedure, 1898 (Central Act V of 1898)”, the expression “Code of Criminal Procedure, 1973 (Central Act 2 of 1974)” shall be substituted.

11 In section 138-A of the principal Act, for the expression “The executive authority or the Health Officer”, the expression “The executive authority or the Health Officer or a Police Officer” shall be substituted.

Amendment of section 138-A.

12 In section 142 of the principal Act,—

Amendment of section 142.

(1) in sub-section (1), for the expression “or of the Government”, the expression “or of the Government or Police Officer” shall be substituted;

(2) in sub-section (2), for the expression “or of the Government”, the expression “or of the Government or no Police Officer” shall be substituted.

13 In section 143 of the principal Act, for the expression “or of the Government”, the expression “or of the Government or Police Officer” shall be substituted.

Amendment of section 143.

14 In Schedule I to the principal Act, for the words “One thousand rupees” in column (4) relating to section 76 in column (1), the words, “Five thousand rupees” shall be substituted.

Amendment of Schedule I.

15 1) The Tamil Nadu Public Health (Second Amendment) Ordinance, 2020 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 said Act, as amended by this Act.

**STATEMENT OF OBJECTS AND REASONS**

To contain the spread of COVID-19, lockdown and social distancing measures are taken by the Government. Violences against the persons implementing these measures were brought to the notice of the Government. Such acts of violence hinder the measures taken to control the spread of COVID-19 in the community and deter the advancement of Public health. It was, therefore, considered necessary to make the violations against lockdown and social distancing measures taken to contain the spread of COVID-19 as offences and also to prohibit the acts of violence against the persons implementing those measures.

2. The Government therefore decided to amend the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939) for the aforesaid purposes. Accordingly, the Tamil Nadu Public Health (Second Amendment) Ordinance, 2020 (Tamil Nadu Ordinance 10 of 2020) was promulgated by the Governor on the 4th September 2020 and the same was published in the *Tamil Nadu Government Gazette* Extraordinary, dated the 4th September 2020.

3. The Bill seeks to replace the above said Ordinance.

**DR. C. VIJAYABASKAR,**  
*Minister for Health and Family Welfare.*

Chennai,  
15th September 2020.

K. SRINIVASAN,  
*Secretary.*

Ex-IV-1-378-1

Ex-IV-1-378-2

Ex-IV-1-378-3

Ex-IV-1-378-1a

Ex-IV-1-378-2a

Ex-IV-1-378-3a

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 September, 2020 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 27 of 2020**

***A Bill to provide relaxation in the provisions of certain Acts and for matters connected therewith or incidental thereto.***

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

1. (1) This Act may be called the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Act, 2020.

Short title  
and  
commencement.

(2) It shall be deemed to have come into force on the 23<sup>rd</sup> day of May 2020.

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

Definitions.

(a) "Government" means the State Government;

(b) "notification" means the notification published in the *Tamil Nadu Government Gazette*.

3. In the Tamil Nadu Value Added Tax Act, 2006, after section 86, the following section shall be inserted, namely:-

Insertion of  
new  
section 86A.

**"86A. Power of Government to extend time limit in special circumstances.-** (1) Notwithstanding anything contained in this Act, the Government may, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

***Explanation.-*** For the purpose of this section, the expression "*force majeure*" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

Relaxation of time limit under certain enactments.	<p>4. Notwithstanding anything contained in the Tamil Nadu Betting Tax Act, 1935, the Tamil Nadu Entertainments Tax Act, 1939, the Tamil Nadu Tax on Luxuries Act, 1981, the Tamil Nadu Advertisement Tax Act, 1983, the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as it stood prior to its repeal by section 174 of the Tamil Nadu Goods and Services Tax Act, 2017, the time limit specified in, or prescribed or notified, under the said Acts which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020 or such other date after the 29<sup>th</sup> day of June, 2020 as the Government may, by notification, specify, for the completion or compliance of such action as-</p>	<p>Tamil Nadu Act XX of 1935.</p> <p>Tamil Nadu Act X of 1939.</p> <p>Tamil Nadu Act 6 of 1981.</p> <p>Tamil Nadu Act 22 of 1983.</p> <p>Tamil Nadu Act 13 of 1990.</p> <p>Tamil Nadu Act 20 of 2001.</p> <p>Tamil Nadu Act 19 of 2017.</p>
	<p>(a) completion of any proceeding or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or</p>	
	<p>(b) filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called, by any authority or dealer, as the case may be,</p>	
	<p>shall, notwithstanding that completion or compliance of such action has not been made within such time, stand extended to the 30<sup>th</sup> day of June, 2020 or such other date after the 30<sup>th</sup> day of June, 2020 as the Government may, by notification, specify in this behalf:</p>	
	<p>Provided that the Government may specify different dates for completion or compliance of different actions under clause (a) or clause (b).</p>	
	Repeal and saving.	<p>5. (1) The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 is hereby repealed.</p>
<p>(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.</p>		

**STATEMENT OF OBJECTS AND REASONS.**

In view of the spread of pandemic COVID-19 across many countries of the world, including India, causing immense loss to the lives of people, including the trading community, it had become imperative to relax the time limit specified in, or prescribed or notified under certain Acts that were administered by the Commercial Taxes Department till the 30<sup>th</sup> June 2017 and those Acts being administered with effect from the 1<sup>st</sup> July 2017, for completion or compliance of the statutory provisions mandated under the said Acts that included issuance of notices, notifications, completion of proceedings, passing of orders by authorities or tribunals, filing of appeals, replies or applications or furnishing of reports or returns or statements or documents wherever necessary, which could not be completed or complied within the prescribed time due to *force majeure*. The Government had, therefore, decided to promulgate an Ordinance for the said purpose.

2. Accordingly, the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Tamil Nadu Ordinance 5 of 2020) was promulgated by the Governor on the 22<sup>nd</sup> May 2020 and the same was published in the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23<sup>rd</sup> May 2020.

3. The Bill seeks to replace the above said Ordinance.

**K.C. VEERAMANI,**  
*Minister for Commercial Taxes.*

Chennai,  
15th September 2020.

K. SRINIVASAN,  
*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 September, 2020 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 28 of 2020**

***A Bill further to amend the Tamil Nadu Goods and Services Tax Act, 2017.***

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

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2020. Short title and commencement.

(2) (i) Sections 11 and 14 shall be deemed to have come into force on the 1<sup>st</sup> day of July 2017;

(ii) Section 12 shall be deemed to have come into force on the 31<sup>st</sup> day of March 2020;

(iii) Sections 2 and 13 shall be deemed to have come into force on the 30<sup>th</sup> day of June 2020;

(iv) Section 16 shall come into force at once; and

(v) All the remaining provisions of this Act shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 19 of 2017.

2. In section 2 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:— Amendment of section 2.

“(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;”.

3. In section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the expression “of goods”, the expression “or services” shall be inserted. Amendment of section 10.

4. In section 16 of the principal Act, in sub-section (4), the expression “invoice relating to such” shall be omitted. Amendment of section 16.

5. In section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:— Amendment of section 29.

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.

6. In section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:— Amendment of section 30.

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

Amendment of section 31.

7. In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”.

Amendment of section 51

8. In section 51 of the principal Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;

(b) sub-section (4) shall be omitted.

Amendment of section 122.

9. In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

Amendment of section 132.

10. In section 132 of the principal Act, in sub-section (1),—

(1) for the expression “Whoever commits any of the following offences”, the expression “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;

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

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(3) in clause (e), the expression “fraudulently avails input tax credit” shall be omitted.

11. In section 140 of the principal Act,—

Amendment of  
section 140.

(1) in sub-section (1), after the expression “existing law”, the expression “within such time and” shall be inserted;

(2) in sub-section (2), after the expression “appointed day”, the expression “within such time and” shall be inserted;

(3) in sub-section (3), for the expression “goods held in stock on the appointed day subject to”, the expression “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted;

(4) in sub-section (5), for the expression “existing law”, the expression “existing law, within such time and in such manner as may be prescribed” shall be substituted;

(5) in sub-section (6), for the expression “goods held in stock on the appointed day subject to”, the expression “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted.

12. After section 168 of the principal Act, the following section shall be inserted, namely:—

Insertion of new  
section 168-A.

**“168-A. Power of Government to extend time limit in special circumstances.—** (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

**Explanation.—** For the purposes of this section, the expression “force majeure” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”

13. In section 172 of the principal Act, in the proviso to sub-section (1), for the expression “three years”, the expression “five years” shall be substituted.

Amendment of  
section 172.

Amendment of  
Schedule II.

14. In Schedule II to the principal Act, in paragraph 4, the expression “whether or not for a consideration,” in two places where it occurs, shall be omitted.

Retrospective  
exemption  
from, or levy or  
collection of, State  
tax in  
certain cases.

15. (1) Notwithstanding anything contained in the CT&R Department Notification No.II(2 CTR/532(d-4)/2017, dated the 29<sup>th</sup> June 2017, published at pages 3 to 68 in Part II – Section 2 of *Tamil Nadu Government Gazette*, Extraordinary, dated 29<sup>th</sup> June 2017, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the principal Act,—

(i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1<sup>st</sup> day of July 2017 and ending with the 30<sup>th</sup> day of September 2019 (both days inclusive);

(ii) State tax at the rate of six per cent, shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1<sup>st</sup> day of July 2017 and ending with the 31<sup>st</sup> day of December 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Repeal and  
Saving.

16. (1) The Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2020 and the Tamil Nadu Goods and Services Tax (Second Amendment) Ordinance, 2020 are hereby repealed.

Tamil Nadu  
Ordinance 4 of  
2020.  
Tamil Nadu  
Ordinance 9 of  
2020.

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

**STATEMENT OF OBJECTS AND REASONS.**

The Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) provides for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government.

2. In order to empower the Central Government, on recommendations of the Goods and Services Tax Council, to extend due dates for various compliances, *inter-alia*, filing statement of outward supplies, filing refund claims, filing appeals, etc. specified, prescribed or notified under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) which cannot be completed or complied with due to *force majeure*, the Central Government promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No.2 of 2020) on 31<sup>st</sup> March 2020 which, among others, provides for insertion of section 168A in the said Central Act 12 of 2017. Corresponding amendment was therefore required to be made to the said Tamil Nadu Act 19 of 2017. The Government, therefore, decided to amend the said Tamil Nadu Act 19 of 2017 suitably. Accordingly, the Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2020 (Tamil Nadu Ordinance 4 of 2020) was promulgated by the Governor of Tamil Nadu on 22<sup>nd</sup> May 2020 and the same was published in the *Tamil Nadu Government Gazette*, Extraordinary, dated the 23<sup>rd</sup> May 2020.

3. Further, in order to give effect to the recommendations of the Goods and Services Tax Council, the Central Government again amended the said Central Act 12 of 2017 *vide* the Finance Act, 2020 (Central Act 12 of 2020). Hence, corresponding amendments were required to be made to the said Tamil Nadu Act 19 of 2017. The Government, therefore, decided to amend the said Tamil Nadu Act 19 of 2017 suitably. Accordingly, the Tamil Nadu Goods and Services Tax (Second Amendment) Ordinance, 2020 (Tamil Nadu Ordinance 9 of 2020) was promulgated by the Governor of Tamil Nadu on the 28<sup>th</sup> July 2020 and was published in the *Tamil Nadu Government Gazette* Extraordinary, on the same date.

4. The Bill seeks to replace the above said two Ordinances.

**K.C. VEERAMANI,**  
*Minister for Commercial Taxes.*

Chennai,  
15th September 2020.

K. SRINIVASAN,  
*Secretary.*