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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 11th November, 2010 is published together with Statement of Objects and Reasons for general information:—

L.A. BILL No. 37 OF 2010

A Bill to amend certain Universities Laws.

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

PART-I

PRELIMINARY

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Universities Laws (Third Amendment) Act, 2010.

(2) It shall be deemed to have come into force on the 19th day of June 2010.

PART-II

AMENDMENT TO THE ANNA UNIVERSITY OF TECHNOLOGY,
CHENNAI ACT, 2010.

Insertion of new section 53-A.

2. After section 53 of the Anna University of Technology, Chennai Act, 2010, the following section shall be inserted, namely:—

"53-A. Transfer of constituent colleges.—(1) On and from the appointed day, the colleges established and maintained by the Anna University, Chennai, at Tindivanam, Villupuram, Thiruvannamalai and Kancheepuram shall cease to be the constituent colleges of Anna University, Chennai and shall become the constituent colleges of the Anna University of Technology, Chennai.

(2) Notwithstanding anything contained in this Act, the statutes, ordinances and regulations continued in force under sub-section (3) of Section 53 or made under this Act, every person who immediately before the appointed day was a student of the constituent colleges specified in sub-section (1) or was eligible to appear for any of the examinations of the Anna University, Chennai shall be permitted to complete his course of study in the Anna University, Chennai and the Anna University of Technology, Chennai shall make arrangements for the instruction, teaching and training for such students for such period and in such manner as may be determined by the Anna University of Technology, Chennai in accordance with the course of study in the Anna University, Chennai and such students shall, during such period, be admitted to the examinations held or conducted by the Anna University, Chennai and the corresponding degree, diploma or other academic distinctions of the Anna University, Chennai shall be conferred upon the qualified students on the result of such examinations, by the Anna University, Chennai".

Tamil Nadu Act 26 of 2010.

PART - III

AMENDMENT TO THE ANNA UNIVERSITY OF TECHNOLOGY,
MADURAI ACT, 2010.

Tamil Nadu
Act
27 of 2010.

3. After Section 53 of the Anna University of Technology, Madurai Act, 2010 the following Section shall be inserted, namely:—

Insertion of
new section
53-A.

“53-A. Transfer of constituent colleges.—(1) On and from the appointed day, the colleges established and maintained by the Anna University of Technology, Tiruchirappalli at Dindigul and Ramanathapuram shall cease to be the constituent colleges of Anna University of Technology, Tiruchirappalli and shall become the constituent colleges of the Anna University of Technology, Madurai.

(2) Notwithstanding anything contained in this Act, the statutes, ordinances and regulations continued in force under sub-section (3) of Section 53 or made under this Act, every person who immediately before the appointed day was a student of the constituent colleges specified in sub-section (1) or was eligible to appear for any of the examinations of the Anna University of Technology, Tiruchirappalli shall be permitted to complete his course of study in the Anna University of Technology, Tiruchirappalli and the Anna University of Technology, Madurai shall make arrangements for the instruction, teaching and training for such students for such period and in such manner as may be determined by the Anna University of Technology, Madurai in accordance with the course of study in the Anna University of Technology, Tiruchirappalli and such students shall, during such period, be admitted to the examinations held or conducted by the Anna University of Technology, Tiruchirappalli and the corresponding degree, diploma or other academic distinctions of the Anna University of Technology, Tiruchirappalli shall be conferred upon the qualified students on the result of such examinations, by the Anna University of Technology, Tiruchirappalli”.

STATEMENT OF OBJECTS AND REASONS

Consequent on the establishment of the Anna University of Technology, Chennai and Anna University of Technology, Madurai, the Government have issued orders to transfer the constituent colleges at Tindivanam, Villupuram, Thiruvannamalai and Kancheepuram from Anna University, Chennai to Anna University of Technology, Chennai and the constituent colleges at Dindigul and Ramanathapuram from Anna University of Technology, Tiruchirappalli to Anna University of Technology, Madurai.

2. Accordingly, it has been decided to amend the Anna University of Technology, Chennai Act, 2010 (Tamil Nadu Act 26 of 2010) and Anna University of Technology, Madurai Act, 2010 (Tamil Nadu Act 27 of 2010).

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

DR. K. PONMUDY,
Minister for Higher Education.

M. SELVARAJ,
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 11th November 2010 is published together with Statement of Objects and Reasons for general information:—

L.A. BILL No. 38 OF 2010

***A Bill to amend the Tamil Nadu Sales Tax
(Settlement of Arrears) Act, 2010.***

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

1. (1) This Act may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Amendment Act, 2010.

Short title and commencement.

(2) It shall be deemed to have come into force on the 25th day of October 2010.

Tamil Nadu
Act
20 of 2010

2. In section 2 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (hereinafter referred to as the principal Act), in sub-section (1), in clause (b), for the expression “for which assessment has been made prior to the 1st day of April 2007”, the expression “upto the assessment year 2006-2007, for which assessment has been made prior to the 1st day of June 2010” shall be substituted.

Amendment of section 2.

3. In section 4 of the principal Act for the expression “in respect of which assessment has been made under the relevant Act, prior to the 1st day of April 2007,” the expression “upto the assessment year 2006-2007, in respect of which assessment has been made under the relevant Act, prior to the 1st day of June 2010,” shall be substituted.

Amendment of section 4.

Tamil Nadu
Ordinance
5 of 2010.

4. (1) The Tamil Nadu Sales Tax (Settlement of Arrears) Amendment Ordinance, 2010 is hereby repealed.

Repeal and saving.

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

DRAFT STATEMENT OF OBJECTS AND REASONS

In order to provide a scheme for settlement of arrears of tax, penalty and interest under the Tamil Nadu General Sales Tax, Central Sales Tax and allied Acts, for which assessments has been made prior to the 1st day of April 2007, the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (Tamil Nadu Act 20 of 2010) was enacted. Some of the traders have now represented to the Government that the scheme may be made applicable to all the arrears pertaining to the assessment years upto 2006-2007 even though the assessments were finalized after the cut off date of 31-3-2007. Considering those representations and also the fact that the Tamil Nadu Value Added Tax Act, 2006 has come into force from 1-1-2007, it is felt that carrying the old arrears into the new tax regime further will not only burden the department, but also the maintenance and collection of the said arrears would not be cost effective. The Government have, therefore, decided to amend the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (Tamil Nadu Act 20 of 2010) so as to extend the benefit of settlement of arrears of tax, penalty and interest under the Tamil Nadu General Sales Tax, Central Sales Tax and allied Acts upto the assessment year 2006-2007 in respect of which assessments have been made prior to the 1st day of June 2010.

2. Accordingly, the Tamil Nadu Sales Tax (Settlement of Arrears) Amendment Ordinance, 2010 (Tamil Nadu Ordinance 5 of 2010) was promulgated by the Governor on the 23rd October 2010 and the same was published in the *Tamil Nadu Government Gazette* Extraordinary, dated the 25th October 2010.

3. The Bill seeks to replace the said Ordinance.

S.N.M. UBAYADULLAH,
Minister for Commercial Taxes.

M. SELVARAJ,
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 11th November 2010 is published together with Statement of Objects and Reasons for general information:—

L.A. BILL No. 39 OF 2010

A Bill to bring provision of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 into force with retrospective effect.

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

1. This Act may be called the Tamil Nadu Value Added Tax (Special Provision) Act, 2010. Short title.

Tamil Nadu
Act
22 of 2010.

2. Notwithstanding anything contained in sub-section (2) of Section 1 of the Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 (hereinafter referred to as the 2010 Act) and in the notification of the State Government in the Commercial Taxes and Registration Department No.II(2)/CTR/527(b)/2010, published at page 1 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 19th day of August 2010, Section 2 of the 2010 Act shall be deemed to have come into force on the 1st day of January 2007. Section 2 of Tamil Nadu Act 22 of 2010 deemed to have come into force on the 1st day of January 2007.

Tamil Nadu
Ordinance
7 of 2010.

3. (1) The Tamil Nadu Value Added Tax (Special Provision) Ordinance, 2010 is hereby repealed. Repeal and saving.

(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.

STATEMENT OF OBJECTS AND REASONS

In order to protect the revenue of the Government, Section 19 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) has been amended suitably by Tamil Nadu Act 22 of 2010 providing for reversal of the amount of the input tax credit for the goods over and above the output tax of those goods, in a case where a registered dealer has sold goods at a price less than the price of the goods purchased by him and the said amendment has been given effect to from the 19th August 2010.

2. Now, the Government have decided to give effect to the said amendment from the date of coming into force of the said Tamil Nadu Act 32 of 2006 (*i.e.*) from the 1st day of January 2007 itself in order to prevent any loss to the State Exchequer from that date.

3. Accordingly, the Tamil Nadu Value Added Tax (Special Provision) Ordinance, 2010 (Tamil Nadu Ordinance 7 of 2010) was promulgated by the Governor on the 28th October 2010 and the same was published in the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th October 2010.

4. The Bill seeks to replace the Ordinance.

S.N.M. UBAYADULLAH,
Minister for Commercial Taxes.

M. SELVARAJ,
Secretary.