



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY**

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

ACTS:

ACT No. 21 of 2013—Tamil Nadu Advocates' Clerks Welfare Fund (Amendment) Act, 2013.	124
ACT No. 22 of 2013—Tamil Nadu Police (Reforms) Act, 2013.	125-132
ACT No. 23 of 2013—Tamil Nadu Groundwater (Development and Management) Repeal Act, 2013.	133
ACT No. 24 of 2013—Thanjavur City Municipal Corporation Act, 2013.	135-140
ACT No. 25 of 2013—Dindigul City Municipal Corporation Act, 2013.	141-146
ACT No. 26 of 2013—Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2013.	147-148
ACT No. 27 of 2013—Tamil Nadu Tax on Luxuries (Amendment) Act, 2013.	149
ACT No. 28 of 2013—Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013.	151-152
ACT No. 29 of 2013—Tamil Nadu Appropriation (No. 3) Act, 2013.	153-159

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th November 2013 and is hereby published for general information:—

**ACT No. 28 OF 2013.**

***An Act 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-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013.

Short title and commencement.

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

(b) Section 3 shall be deemed to have come into force on the 1st day of April 2013.

(c) Section 4 shall come into force at once.

Tamil Nadu Act  
32 of 2006.

2. In section 19 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the principal Act),—

Amendment of section 19.

(1) to sub-section (2), the following proviso shall be added, namely:—

“Provided that input tax credit shall be allowed in excess of three per cent of tax for the purpose specified in clause (v).”;

(2) in sub-section (4), for the expression “three per cent of tax”, the expression “five per cent of tax” shall be substituted.

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

Amendment of Second Schedule.

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

“2	(i) Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers 1 and 3.	At the point of first sale in the State.	58 per cent.
	(ii) Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Numbers 1 and 3, where basic price per case is,—	At the second point of sale in the State.	
	(a) upto Rs. 421		245 per cent.
	(b) from Rs.422 upto Rs.435		240 per cent.
	(c) from Rs.436 upto Rs.455		230 per cent.
	(d) from Rs.456 upto Rs.469		225 per cent.
	(e) from Rs.470 upto Rs.499		220 per cent.
	(f) from Rs.500 upto Rs.514		215 per cent.
	(g) from Rs.515 upto Rs.527		210 per cent.
	(h) from Rs.528 upto Rs.717		205 per cent.
	(i) from Rs.718 upto Rs.760		195 per cent.

(j)	from Rs.761 upto Rs.4726	190 per cent.
(k)	from Rs.4727 and above	185 per cent.
(iii) Beer	At the second point of sale in the State.	260 per cent.
(iv) Wine	At the second point of sale in the State.	250 per cent.
(v) Draught Beer	At the second point of sale in the State.	270 per cent.
(vi) Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers 1 and 3.	At the third point of sale in the State.	14.5 per cent.”;

(2) in Explanation I, after clause (b), the following clauses shall be added, namely:-

“(c) “basic price” means the price paid for alcoholic liquors by the Tamil Nadu State Marketing Corporation Limited, a Corporation wholly owned and controlled by the State Government, to the suppliers, which includes ex-factory price and transport charges;

(d) “per case” means alcoholic liquor of 8.640 litres in the case of 180 ml pack and 9.000 litres in the case of other packs.”.

Amendment of  
Sixth  
Schedule.

4. In the Sixth Schedule to the principal Act, after Serial Number 12 and the entries relating thereto, the following Serial Numbers and entries shall, respectively, be added, namely:-

“13. Vegetable oils including refined vegetable oils.

14. Iron and Steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956.”.

Central Act  
74 of 1956.

(By order of the Governor)

G. JAYACHANDRAN,  
*Secretary to Government,  
Law Department.*