©
GOVERNMENT OF TAMIL NADU
2019

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Rs. 11.20 Paise.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 17] CHENNAI, MONDAY, JANUARY 14, 2019
Margazhi 30, Vilambi, Thiruvalluvar Aandu–2049

Part IV—Section 2

Tamil Nadu Acts and Ordinances

CONTENTS

Pages.

Acts:—

No. 1 of 2019—Tamil Nadu Payment of Salaries (Amendment) Act, 2019 2

No. 2 of 2019— Tamil Nadu Agricultural Produce Marketing (Regulation) Amendment Act, 2019. 3-4

No. 3 of 2019—Tamil Nadu Goods and Services Tax (Amendment) Act, 2019. 5-12

No. 4 of 2019—Tamil Nadu Value Added Tax (Amendment) Act, 2019. 13-14

No. 5 of 2019—Tamil Nadu Panchayats (Amendment) Act, 2019. 15-16

No. 6 of 2019—Tamil Nadu Municipal Laws (Amendment) Act, 2019... 17-20

No. 7 of 2019—Tamil Nadu Appropriation Act, 2019 21-27

Verified & RealEstate™

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 1 OF 2019.

An Act further to amend the Tamil Nadu Payment of Salaries Act, 1951.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Payment of Salaries (Amendment) Act, 2019.

(2) It shall be deemed to have come into force on the 13th day of August 2018.

Tamil Nadu Act XX of 1951.

Insertion of new section 12-D.

2. After section 12-C of the Tamil Nadu Payment of Salaries Act, 1951, the following section shall be inserted, namely:--

"**12-D**. **Railway fare for former Members.—**Every person, who had been a Member of the Legislative Assembly or the Legislative Council, shall be eligible for railway fare for his journey in two-tier air-conditioned class from his usual place of residence to Chennai for participating in the Independence day and Republic day Celebrations and for his return journey, subject to such conditions as may be prescribed:

Provided that railway fare under this section shall not be paid to any former Member of the Legislative Assembly or the Legislative Council, who is in receipt of free railway pass issued by the Central Government or by any other authority for having been a Member of Parliament.".

Tamil Nadu Ordinance 1 of 2018.

Repeal and savings.

3. (1) The Tamil Nadu Payment of Salaries (Second Amendment) Ordinance, 2018 is hereby repealed.

Tamil Nadu Act XX of 1951.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Payment of Salaries Act, 1951, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

Verified by RedEstate™

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 2 OF 2019.

An Act further to amend the Tamil Nadu Agricultural Produce Marketing (Regulation) Act,1987.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Agricultural Produce Marketing (Regulation) Amendment Act, 2019.

(2) It shall be deemed to have come into force on the 30th day of November 2018.

Amendment of section 33.

Tamil Nadu Act 27 of 1989.

2. In section 33 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987, in the proviso to sub-section (1), for the expression “seven years and six months”, the expression “eight years and six months” shall be substituted.

Repeal and Saving.

Tamil Nadu Ordinance 3 of 2018.

3. (1) The Tamil Nadu Agricultural Produce Marketing (Regulation) Second Amendment Ordinance, 2018 is hereby repealed.

Tamil Nadu Act 27 of 1989.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

Verified RoyalEstate™

Verified RealEstate™ IndiaCode

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 3 OF 2019.

An Act 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 Sixty-ninth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Act, 2019.

(2) (i) Sections 3 and 30 shall be deemed to have come into force on the 1st day of July 2017;

(ii) Other sections of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2.

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),—

(1) in clause (4), for the expression "the Appellate Authority and the Appellate Tribunal", the expression "the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171" shall be substituted;

(2) in clause (16), for the expression "Central Board of Excise and Customs", the expression "Central Board of Indirect Taxes and Customs" shall be substituted;

(3) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

"(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and";

(4) clause (18) including the Explanation thereunder shall be omitted;

(5) in clause (35), for the expression "clause (c)", the expression "clause (b)" shall be substituted;

(6) in clause (69), in sub-clause (f), after the expression "Article 371", the expression "and Article 371J" shall be inserted;

(7) in clause (102), the following Explanation shall be added, namely:—

"Explanation.— For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities.".

Amendment of section 7.

3. In section 7 of the principal Act,—

(1) in sub-section (1),—

(a) in clause (b), after the expression "or furtherance of business;", the expression "and" shall be added;

(b) in clause (c), the expression "and" occurring after the expression "without a consideration;", shall be omitted;

(c) clause (d) shall be omitted;

Verified © PeopleEstate ™

(2) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Where certain activities or transactions, constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.";

(3) in sub-section (3), for the expression, "sub-sections (1) and (2)", the expression "sub-sections (1), (1A) and (2)" shall be substituted.

Amendment of section 9.

4. In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.".

Amendment of section 10.

5. In section 10 of the principal Act,—

(1) in sub-section (1),—

(a) for the expression "in lieu of the tax payable by him, an amount calculated at such rate", the expression "in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate" shall be substituted;

(b) in the proviso, for the expression "one crore rupees, as may be recommended by the Council.", the expression "one crore and fifty lakh rupees as may be recommended by the Council:" shall be substituted;

(c) after the proviso, the following proviso shall be added, namely:—

"Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.";

(2) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

"(a) save as provided in sub-section (1), he is not engaged in the supply of services;".

Amendment of section 12.

6. In section 12 of the principal Act, in sub-section (2), in clause (a), the expression "sub-section (1) of " shall be omitted.

Amendment of section 13.

7. In section 13 of the principal Act, in sub-section (2), the expression "sub-section (2) of" in two places where it occurs, shall be omitted.

Amendment of section 16.

8. In section 16 of the principal Act, in sub-section (2),—

(1) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:—

"Explanation.— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.";

Verified by PropEstate™

(2) in clause (c), for the expression "section 41", the expression "section 41 or section 43A" shall be substituted.

Amendment of section 17.

9. In section 17 of the principal Act,—

(1) in sub-section (3), the following Explanation shall be added, namely:—

"Explanation.—For the purposes of this sub-section, the expression "value of exempt supply'' shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.";

(2) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

"(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Verified RegEstate ™

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.".

Amendment of section 20.

10. In section 20 of the principal Act, in the Explanation, in clause (c), for the expression "under entry 84", the expression "under entries 84 and 92A" shall be substituted.

Amendment of section 22.

11. In section 22 of the principal Act,—

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

"Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.";

(2) in the Explanation, in clause (iii), the following shall be added at the end, namely:—

"except the State of Jammu and Kashmir and the States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand.".

Amendment of section 24.

12. In section 24 of the principal Act, for clause (x), the following clause shall be substituted, namely:—

"(x) every electronic commerce operator who is required to collect tax at source under section 52;".

Amendment of section 25.

13. In section 25 of the principal Act,—

(1) in sub-section (1), after the proviso and before the Explanation, the following proviso shall be inserted, namely:—

"Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State.";

(2) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

"Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.".

Amendment of section 29.

14. In section 29 of the principal Act,—

(1) in the marginal heading, after the expression "Cancellation", the expression "or suspension" shall be inserted;

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

"Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.";

Verified by RealEstate™

(3) in sub-section (2), after the proviso, the following proviso shall be added, namely:—

"Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.".

Amendment of section 34.

15. In section 34 of the principal Act,—

(1) in sub-section (1),—

(i) for the expression "Where a tax invoice has", the expression "Where one or more tax invoices have" shall be substituted;

(ii) for the expression "a credit note", the expression "one or more credit notes for supplies made in a financial year" shall be substituted;

(2) in sub-section (3),—

(i) for the expression "Where a tax invoice has", the expression "Where one or more tax invoices have" shall be substituted;

(ii) for the expression "a debit note", the expression "one or more debit notes for supplies made in a financial year" shall be substituted.

Amendment of section 35.

16. In section 35 of the principal Act, in sub-section (5), the following proviso shall be added, namely:—

"Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.".

Amendment of section 39.

17. In section 39 of the principal Act,—

(1) in sub-section (1),—

(a) for the expression "in such form and manner as may be prescribed", the expression "in such form, manner and within such time as may be prescribed" shall be substituted;

(b) the expression "on or before the twentieth day of the month succeeding such calendar month or part thereof" shall be omitted;

(c) the following proviso shall be added, namely:—

"Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.";

(2) in sub-section (7), the following proviso shall be added, namely:—

"Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.";

(3) in sub-section (9),—

(a) for the expression "in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed", the expression "in such form and manner as may be prescribed" shall be substituted;

(b) in the proviso, for the expression "the end of the financial year", the expression "the end of the financial year to which such details pertain" shall be substituted.

Insertion of new section 43A.

18. After section 43 of the principal Act, the following section shall be inserted, namely:—

"***43A. Procedure for furnishing return and availing input tax credit.***— (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(a) within six months of taking registration;

(b) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.".

Amendment of section 48.

19. In section 48 of the principal Act, in sub-section (2), after the expression "section 45", the expression "and to perform such other functions" shall be inserted.

Amendment of section 49.

20. In section 49 of the principal Act,—

(1) in sub-section (2), for the expression "section 41", the expression "section 41 or section 43A" shall be substituted;

(2) in sub-section (5),—

(a) in clause (c), the following proviso shall be added, namely:—

"Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax.";

Verified © Regd State ™

(b) in clause (d), the following proviso shall be added, namely:—

"Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax.".

Insertion of new sections 49A and 49B.

21. After section 49 of the principal Act, the following sections shall be inserted, namely:—

"49A. Utilisation of input tax credit subject to certain conditions.— Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. Order of utilisation of the input tax credit.— Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, Central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.".

Amendment of section 52.

22. In section 52 of the principal Act, in sub-section (9), for the expression "section 37", the expression "section 37 or section 39" shall be substituted.

Amendment of section 54.

23. In section 54 of the principal Act,—

(1) in sub-section (8), in clause (a),—

(a) for the expression "on zero-rated supplies", the expression "on export" shall be substituted;

(b) for the expression "such zero-rated supplies", the expression "such exports" shall be substituted;

(2) in the Explanation, in clause (2),—

(a) in sub-clause (c), in item (i), after the expression "foreign exchange", the expression "or in Indian rupees wherever permitted by the Reserve Bank of India" shall be inserted;

(b) for sub-clause (e), the following sub-clause shall be substituted, namely:—

"(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;".

Amendment of section 79.

24. In section 79 of the principal Act, after sub-section (4), the following Explanation shall be added, namely:—

"Explanation.—For the purposes of this section, the word person shall include "distinct persons" as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.".

Amendment of section 107.

25. In section 107 of the principal Act, in sub-section (6), in clause (b), after the expression "arising from the said order,", the expression "subject to a maximum of twenty-five crore rupees," shall be inserted.

Amendment of section 112.

26. In section 112 of the principal Act, in sub-section (8), in clause (b), after the expression "arising from the said order," the expression "subject to a maximum of fifty crore rupees," shall be inserted.

Amendment of section 129.

27. In section 129 of the principal Act, in sub-section (6), including the proviso, for the expression "seven days", in two places where it occurs, the expression "fourteen days" shall be substituted.

Verified Regd State

Amendment of section 143.

28. In section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be added, namely:—

"Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years, respectively.".

Amendment of Schedule I.

29. In Schedule I of the principal Act, in paragraph 4, for the expression "taxable person", the expression "person" shall be substituted.

Amendment of Schedule II.

30. In Schedule II of the principal Act, in the heading, after the expression "ACTIVITIES", the expression "OR TRANSACTIONS" shall be inserted.

Amendment of Schedule III.

31. In Schedule III of the principal Act,—

(1) after paragraph 6, the following paragraphs shall be inserted, namely:—

"7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.";

(2) The existing Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanation shall be added, namely:—

"***Explanation*** *2.*— For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962).".

Repeal and saving.

32. (1) The Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2018 is hereby repealed. Tamil Nadu Ordinance 2 of 2018.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Goods and Services Tax Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act. Tamil Nadu Act 19 of 2017.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

Verified © PageEstate™

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 4 OF 2019.

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-ninth 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 (Amendment) Act, 2019.

(2) It shall be deemed to have come into force on the 30th day of July, 2018.

Amendment of Second Schedule.

Tamil Nadu Act 32 of 2006.

2. In the Second Schedule to the Tamil Nadu Value Added Tax Act, 2006,—

(1) for Serial No.3 and the entries relating thereto in columns (2), (3) and (4), the following shall, respectively, be substituted:-

"3.	Foreign liquors, that is to say, wines, spirits, and beers, imported into India from foreign countries and dealt with under the Customs Tariff Act, 1975 (Central Act 51 of 1975) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in the State.	58 per cent.
		At the second point of sale in the State.	14.5 per cent.".

(2) after the Explanation I, the following Explanation shall be inserted, namely:—

"**Explanation IA.**—For the purpose of levy of tax on the goods specified against Serial No.3, at the second point of sale in the State, the total turnover of that goods shall be taken into account.".

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

Verified by RealEstate™

Verified RealEstate™ IndiaCode

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 5 OF 2019.

An Act further to amend the Tamil Nadu Panchayats Act, 1994.

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

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Panchayats (Amendment) Act, 2019.

(2) It shall be deemed to have come into force on the 31st day of December 2018.

Amendment of section 261-A.

Tamil Nadu Act 21 of 1994.

2. In section 261-A of the Tamil Nadu Panchayats Act, 1994, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted.

Repeal and saving.

Tamil Nadu Ordinance 4 of 2018.

3. (1) The Tamil Nadu Panchayats (Third Amendment) Ordinance, 2018 is hereby repealed.

Tamil Nadu Act 21 of 1994.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Panchayats Act, 1994, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

Verified RegEstate™

Verified RealEstate™ IndiaCode

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 6 OF 2019.

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-ninth 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 Municipal Laws (Amendment) Act, 2019.

(2) It shall be deemed to have come into force on the 31st day of December 2018.

PART – II.

AMENDMENT TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919.

Tamil Nadu Act IV of 1919.

Amendment of section 414-B.

2. In section 414-B of the Chennai City Municipal Corporation Act, 1919, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted.

PART – III.

AMENDMENT TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.

Tamil Nadu Act V of 1920.

Amendment of section 375-B.

3. In section 375-B of the Tamil Nadu District Municipalities Act, 1920, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted.

PART – IV.

AMENDMENT TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Tamil Nadu Act 15 of 1971.

Amendment of section 510-AAA.

4. In section 510-AAA of the Madurai City Municipal Corporation Act, 1971, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted.

PART – V.

AMENDMENT TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Tamil Nadu Act 25 of 1981.

Amendment of section 511-AAA.

5. In section 511-AAA of the Coimbatore City Municipal Corporation Act, 1981, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted.

PART – VI.

AMENDMENT TO THE TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION ACT, 1994.

Tamil Nadu Act 27 of 1994.

Amendment of section 10-A.

6. In section 10-A of the Tiruchirappalli City Municipal Corporation Act, 1994, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted.

Verified by RealState™

PART – VII.

AMENDMENT TO THE TIRUNELVELI CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 10-A.

7. In section 10-A of the Tirunelveli City Municipal Corporation Act, 1994, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 28 of 1994.

PART – VIII.

AMENDMENT TO THE SALEM CITY MUNICIPAL CORPORATION ACT, 1994.

Amendment of section 10-A.

8. In section 10-A of the Salem City Municipal Corporation Act, 1994, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 29 of 1994.

PART – IX.

AMENDMENT TO THE TIRUPPUR CITY MUNICIPAL CORPORATION ACT, 2008.

Amendment of section 9-A.

9. In section 9-A of the Tiruppur City Municipal Corporation Act, 2008, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 7 of 2008.

PART – X.

AMENDMENT TO THE ERODE CITY MUNICIPAL CORPORATION ACT, 2008.

Amendment of section 9-A.

10. In section 9-A of the Erode City Municipal Corporation Act, 2008, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 8 of 2008.

PART – XI.

AMENDMENT TO THE VELLORE CITY MUNICIPAL CORPORATION ACT, 2008.

Amendment of section 9-A.

11. In section 9-A of the Vellore City Municipal Corporation Act, 2008, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 26 of 2008.

PART – XII.

AMENDMENT TO THE THOOTHUKUDI CITY MUNICIPAL CORPORATION ACT, 2008.

Amendment of section 9-A.

12. In section 9-A of the Thoothukudi City Municipal Corporation Act, 2008, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 27 of 2008.

PART – XIII.

AMENDMENT TO THE THANJAVUR CITY MUNICIPAL CORPORATION ACT, 2013.

Amendment of section 9-A.

13. In section 9-A of the Thanjavur City Municipal Corporation Act, 2013, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 24 of 2013.

PART – XIV.

AMENDMENT TO THE DINDIGUL CITY MUNICIPAL CORPORATION ACT, 2013.

Amendment of section 9-A.

14. In section 9-A of the Dindigul City Municipal Corporation Act, 2013, for the expression "upto the 31st day of December 2018", the expression "upto the 30th day of June 2019" shall be substituted. Tamil Nadu Act 25 of 2013.

Verified © RealEstate TM

Tamil Nadu Ordinance 5 of 2018.

15. (1) The Tamil Nadu Municipal Laws (Sixth Amendment) Ordinance, 2018 is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the Chennai City Municipal Corporation Act, 1919, the Tamil Nadu District Municipalities Act, 1920, the Madurai City Municipal Corporation Act, 1971, the Coimbatore City Municipal Corporation Act, 1981, the Tiruchirappalli City Municipal Corporation Act, 1994, the Tirunelveli City Municipal Corporation Act, 1994, the Salem City Municipal Corporation Act, 1994, the Tiruppur City Municipal Corporation Act, 2008, the Erode City Municipal Corporation Act, 2008, the Vellore City Municipal Corporation Act, 2008, the Thoothukudi City Municipal Corporation Act, 2008, the Thanjavur City Municipal Corporation Act, 2013 and the Dindigul City Municipal Corporation Act, 2013, as amended by the said Ordinance, shall be deemed to have been done or taken under the respective Acts, as amended by this Act.

Tamil Nadu Act IV of 1919.
Tamil Nadu Act V of 1920.
Tamil Nadu Act 15 of 1971.
Tamil Nadu Act 25 of 1981.
Tamil Nadu Act 27 of 1994.
Tamil Nadu Act 28 of 1994.
Tamil Nadu Act 29 of 1994
Tamil Nadu Act 7 of 2008.
Tamil Nadu Act 8 of 2008.
Tamil Nadu Act 26 of 2008.
Tamil Nadu Act 27 of 2008.
Tamil Nadu Act 24 of 2013.
Tamil Nadu Act 25 of 2013.

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

Verified RealEstate™ IndiaCode

Verified RealEstate™ IndiaCode

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th January 2019 and is hereby published for general information:—

ACT No. 7 OF 2019.

An Act to Provide for the appropriation of certain further moneys out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2018.

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

1. This Act may be called the Tamil Nadu Appropriation Act, 2019. 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 which commenced on the 1st day of April 2018, a further sum not exceeding Six thousand four hundred and thirty one crore seventeen lakh two thousand rupees, being moneys required to meet-- Supplementary appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2018.

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

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

Verified © RealEstate™

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
(1)	(2)		(3)	*(4)*	(5)
			₹	₹	₹
1	STATE LEGISLATURE	Revenue	5,000	...	5,000
		Capital	...	...	...
		Loan	...	...	...
2	GOVERNOR AND COUNCIL OF MINISTERS	Revenue	...	*1,000*	1,000
		Capital	...	...	...
		Loan	...	...	...
3	ADMINISTRATION OF JUSTICE	Revenue	80,24,000	*14,47,71,000*	15,27,95,000
		Capital	...	...	...
		Loan	...	...	...
4	ADI-DRAVIDAR AND TRIBAL WELFARE DEPARTMENT	Revenue	8,32,53,000	...	8,32,53,000
		Capital	2,000	...	2,000
		Loan	...	...	...
5	AGRICULTURE DEPARTMENT	Revenue	24,49,80,000	...	24,49,80,000
		Capital	5,000	...	5,000
		Loan	...	...	...
6	ANIMAL HUSBANDRY (Animal Husbandry, Dairying and Fisheries Department)	Revenue	1,00,14,000	...	1,00,14,000
		Capital	...	...	...
		Loan	...	...	...
7	FISHERIES (Animal Husbandry, Dairying and Fisheries Department)	Revenue	1,63,96,000	...	1,63,96,000
		Capital	5,000	...	5,000
		Loan	...	...	...
9	BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT	Revenue	3,00,21,000	...	3,00,21,000
		Capital	...	...	...
		Loan	...	...	...
10	COMMERCIAL TAXES (Commercial Taxes and Registration Department)	Revenue	10,24,04,000	...	10,24,04,000
		Capital	...	...	...
		Loan	...	...	...
11	STAMPS AND REGISTRATION (Commercial Taxes and Registration Department)	Revenue	18,66,04,000	...	18,66,04,000
		Capital	...	...	...
		Loan	...	...	...

Verified © RegEstate™

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)
			₹	₹	₹
12	CO-OPERATION (Co-operation, Food and Consumer Protection Department)	Revenue	7,16,40,000	...	7,16,40,000
		Capital	255,62,10,000	...	255,62,10,000
		Loan	...	...	...
13	FOOD AND CONSUMER PROTECTION (Co-operation, Food and Consumer Protection Department)	Revenue	21,85,13,000	...	21,85,13,000
		Capital	29,87,00,000	...	29,87,00,000
		Loan	...	...	...
14	ENERGY DEPARTMENT	Revenue	6,00,00,000	...	6,00,00,000
		Capital	...	...	...
		Loan	...	...	...
15	ENVIRONMENT (Environment and Forests Department)	Revenue	3,000	...	3,000
		Capital	...	...	...
		Loan	...	...	...
16	FINANCE DEPARTMENT	Revenue	38,51,22,000	...	38,51,22,000
		Capital	5,78,72,000	...	5,78,72,000
		Loan	12,50,000	...	12,50,000
17	HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	4,000	...	4,000
		Capital	...	...	...
		Loan	...	...	...
18	KHADI, VILLAGE INDUSTRIES AND HANDICRAFTS (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	20,05,000	...	20,05,000
		Capital	...	...	...
		Loan	...	...	...
19	HEALTH AND FAMILY WELFARE DEPARTMENT	Revenue	27,69,90,000	...	27,69,90,000
		Capital	1,50,00,000	...	1,50,00,000
		Loan	...	...	...
20	HIGHER EDUCATION DEPARTMENT	Revenue	45,41,000	...	45,41,000
		Capital	4,000	...	4,000
		Loan	35,11,26,000	...	35,11,26,000
21	HIGHWAYS AND MINOR PORTS DEPARTMENT	Revenue	10,000	*13,81,000*	13,91,000
		Capital	4,18,27,000	*75,81,50,000*	79,99,77,000
		Loan	63,00,000	...	63,00,000

Verified RealEstate

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)
			₹	₹	₹
22	POLICE (Home, Prohibition and Excise Department)	**Revenue**	11,12,18,000	...	11,12,18,000
		Capital	3,000	...	3,000
		Loan	...	...	...
23	FIRE AND RESCUE SERVICES (Home, Prohibition and Excise Department)	**Revenue**	9,000	...	9,000
		Capital	1,000	...	1,000
		Loan	...	...	...
24	PRISONS (Home, Prohibition and Excise Department)	**Revenue**	68,57,000	...	68,57,000
		Capital	...	...	...
		Loan	...	...	...
25	MOTOR VEHICLES ACTS-ADMINISTRATION (Home, Prohibition and Excise Department)	**Revenue**	3,000	...	3,000
		Capital	...	...	...
		Loan	...	...	...
26	HOUSING AND URBAN DEVELOPMENT DEPARTMENT	**Revenue**	4,000	...	4,000
		Capital	2,000	...	2,000
		Loan	...	...	...
27	INDUSTRIES DEPARTMENT	**Revenue**	7,46,85,000	*10,68,54,000*	18,15,39,000
		Capital	...	...	...
		Loan	299,62,43,000	...	299,62,43,000
28	INFORMATION AND PUBLICITY (Tamil Development and Information Department)	**Revenue**	8,71,94,000	...	8,71,94,000
		Capital	...	...	...
		Loan	...	...	...
29	TOURISM - ART AND CULTURE (Tourism, Culture and Religious Endowments Department)	**Revenue**	34,000	...	34,000
		Capital	2,000	...	2,000
		Loan	...	...	...
30	STATIONERY AND PRINTING (Tamil Development and Information Department)	**Revenue**	8,000	...	8,000
		Capital	8,05,28,000	...	8,05,28,000
		Loan	...	...	...
31	INFORMATION TECHNOLOGY DEPARTMENT	**Revenue**	1,00,04,000	...	1,00,04,000
		Capital	...	...	...
		Loan	...	...	...

Verified RealEstate

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)
			₹	₹	₹
			₹	₹	₹
32	LABOUR AND EMPLOYMENT DEPARTMENT	**Revenue**	21,50,28,000	*9,25,00,000*	30,75,28,000
		Capital	4,000	...	4,000
		Loan	...	...	...
33	LAW DEPARTMENT	**Revenue**	11,87,03,000	...	11,87,03,000
		Capital	...	...	...
		Loan	...	...	...
34	MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	**Revenue**	5,16,91,000	...	5,16,91,000
		Capital	...	...	...
		Loan	...	...	...
35	PERSONNEL AND ADMINISTRATIVE REFORMS DEPARTMENT	**Revenue**	2,17,26,000	*32,97,000*	2,50,23,000
		Capital	5,04,00,000	...	5,04,00,000
		Loan	...	...	...
36	PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DEPARTMENT	**Revenue**	3,62,61,000	...	3,62,61,000
		Capital	...	...	...
		Loan	...	...	...
37	PROHIBITION AND EXCISE (Home, Prohibition and Excise Department)	**Revenue**	1,000	...	1,000
		Capital	...	...	...
		Loan	...	...	...
38	PUBLIC DEPARTMENT	**Revenue**	6,64,10,000	...	6,64,10,000
		Capital	...	...	...
		Loan	...	...	...
39	BUILDINGS (Public Works Department)	**Revenue**	2,50,04,000	...	2,50,04,000
		Capital	17,000	...	17,000
		Loan	...	...	...
40	IRRIGATION (Public Works Department)	**Revenue**	30,06,000	*11,03,62,000*	11,33,68,000
		Capital	3,78,60,000	*57,74,80,000*	61,53,40,000
		Loan	...	...	...
41	REVENUE AND DISASTER MANAGEMENT DEPARTMENT	**Revenue**	28,93,000	...	28,93,000
		Capital	...	*5,63,45,000*	5,63,45,000
		Loan	...	...	...

Verified PeopleEstate TM

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)
			₹	₹	₹
42	RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT	**Revenue**	10,000	...	10,000
		Capital	1,000	...	1,000
		Loan	...	...	...
43	SCHOOL EDUCATION DEPARTMENT	**Revenue**	9,69,48,000	...	9,69,48,000
		Capital	1,000	...	1,000
		Loan	...	...	...
44	MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT	**Revenue**	4,24,60,000	...	4,24,60,000
		Capital	...	...	...
		Loan	...	...	...
45	SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENT	**Revenue**	16,42,84,000	...	16,42,84,000
		Capital	14,17,12,000	...	14,17,12,000
		Loan	...	...	...
46	TAMIL DEVELOPMENT (Tamil Development and Information Department)	**Revenue**	5,08,09,000	...	5,08,09,000
		Capital	...	...	...
		Loan	...	...	...
47	HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (Tourism, Culture and Religious Endowments Department)	**Revenue**	...	...	...
		Capital	308,70,00,000	...	308,70,00,000
		Loan	...	...	...
48	TRANSPORT DEPARTMENT	**Revenue**	198,66,03,000	...	198,66,03,000
		Capital	79,27,27,000	...	79,27,27,000
		Loan	720,36,31,000	...	720,36,31,000
49	YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT	**Revenue**	2,00,04,000	...	2,00,04,000
		Capital	1,00,00,000	...	1,00,00,000
		Loan	...	...	...
50	PENSION AND OTHER RETIREMENT BENEFITS	**Revenue**	149,54,44,000	*1,000*	149,54,45,000
		Capital	...	...	...
		Loan	...	...	...
51	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	**Revenue**	3,470,94,16,000	...	3,470,94,16,000
		Capital	...	...	...
		Loan	...	...	...

Verified RealEstate TM

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)
			₹	₹	₹
52	DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS	**Revenue**	45,26,000	...	45,26,000
		Capital	...	...	...
		Loan	...	...	...
54	FORESTS (Environment and Forests Department)	**Revenue**	45,20,000	...	45,20,000
		Capital	14,000	...	14,000
		Loan	39,95,00,000	...	39,95,00,000
	DEBT CHARGES	**Revenue**	...	*305,57,21,000*	305,57,21,000
		Capital	...	...	...
		Loan	...	...	...
	PUBLIC DEBT - REPAYMENT	**Revenue**	...	...	...
		Capital	...	...	...
		Loan	...	*17,06,00,000*	17,06,00,000
	Total	**Revenue**	**4,110,62,92,000**	***351,48,88,000***	**4,462,11,80,000**
		Capital	**716,98,97,000**	***139,19,75,000***	**856,18,72,000**
		Loan	**1,095,80,50,000**	***17,06,00,000***	**1,112,86,50,000**
	Grand Total		**5,923,42,39,000**	***507,74,63,000***	**6,431,17,02,000**

(By order of the Governor)

S.S. POOVALINGAM,
Secretary to Government,
Law Department.

PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU