TAMIL NADU LEGISLATIVE ASSEMBLY

COMMITTEE ON DELEGATED LEGISLATION (2023-2024)



(SIXTEENTH ASSEMBLY)

TWELFTH REPORT

(Presented to the Assembly on **22 JUNE 2024**)

Legislative Assembly Secretariat,
Chennai – 600 009.

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TAMIL NADU LEGISLATIVE ASSEMBLY

COMMITTEE ON DELEGATED LEGISLATION (2023-2024)
(CONSTITUTED ON 21ST APRIL 2023)

CHAIRMAN

1. Thiru. Sivakumar P @ Thayagam Kavi

MEMBERS

2. Thiru. P. Arjunan
3. Thiru. J.L. Eswarappan
4. Thiru. J. J. Ebenezer @ J. John Ebenezer
5. Thiru. PST. Saravanan
6. Tmt. K . Sivagama Sundari
7. Thiru. PR. Senthilnathan
8. Thiru. K. Selvaraj
9. Thiru. R.D. Shekar
10. Thiru. E. Balasubramanian
11. Thiru. T. Ramachandran
12. Thiru. K.R. Jayaram

SECRETARIAT

Dr. K. Srinivasan	-	Secretary
Thiru. A. Ayyanperumal	-	Joint Secretary
Thiru. G. Ganesh	-	Deputy Secretary

REPORT OF THE COMMITTEE ON DELEGATED LEGISLATION

PART – I

INTRODUCTION

I, the Chairman of the Committee on Delegated Legislation having been authorized by the Committee to present this Twelfth Report on its behalf.

This Report includes some of the observations and decisions of the Committee for the year 2021-2023 based on the consideration of the Memoranda that were placed before the Committee during its meeting held on 30.9.2022. The present Committee for the year 2023-2024 after having carefully perused the Memoranda and the proceedings thereon, endorses those observations and decisions without any modifications.

SITTINGS OF THE COMMITTEE

The Committee for the year 2021-2022, was constituted on 24th June 2021 and extended for further period upto 31st March 2023 on the 6th May 2022. The Committee for the years 2021-2023 met for seven days. The Committee for the year 2023-2024 was constituted on 21st April 2023 and it met for four days.

ITEMS CONSIDERED BY THE COMMITTEE

The Committee for the year 2021-2023 considered 71 Memoranda covering rules, amendments to rules, notifications, etc. Laid on the Table of the House, besides the statement of action taken / statement of further action taken on the recommendations of the Committee contained in the 11th Report (12th Assembly), 2nd & 5th Reports (13th Assembly), 18th Report (14th Assembly), 7th, 9th & 10th Reports (15th Assembly) and 1st Report (16th Assembly).

This Report deals with Rules, amendments to Rules and Notifications issued under the Prohibition Laws, Regulatory Laws and Taxation Laws like the Tamil Nadu Prohibition Act, 1937 (TN Act X of 1937), the Tamil Nadu Cinemas (Regulation) Act, 1955 (TN Act IX of 1955), the Tamil Nadu Value

Added Tax Act, 2006 (TN Act 32 of 2006), the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Chit Funds Act, 1982 (Central Act 40 of 1982), the Tamil Nadu Goods and Services Tax Act, 2017(Tamil Nadu Act 19 of 2017). An extract of the Committee's meeting proceedings is also appended to this Report.

The Committee places on record its appreciation of the valuable assistance rendered by the Principal Secretary, Legislative Assembly Secretariat. The Committee is also thankful to the Deputy Secretary to Government, Law Department and Officers of the Home, Prohibition and Excise Department and Commercial Taxes and Registration Department for the co-operation extended to the Committee in its deliberations.

The Committee considered and approved this Report at its meeting held at Chennai on the 21st June, 2024.

PART – II

1. NOTIFICATIONS ISSUED UNDER THE TAMIL NADU PROHIBITION ACT, 1937 (TAMIL NADU ACT X OF 1937)

(G.O.Ms.No.31, Home, Prohibition and Excise (III) Department, dated 26.10.2017)

(G.O.Ms.No.27, Home, Prohibition and Excise (III) Department, dated 27.8.2019)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), the Government have made certain amendments as mentioned the above said Government Orders to the Tamil Nadu Brewery Rules, 1983.

The Committee reiterates its earlier recommendation that the Notifications should be placed before the Assembly within 6 months from the date of issue of Notification.

(G.O.Ms.No.41, Home, Prohibition and Excise (VIII) Department, dated 21.12.2017)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) and in supersession of the Tamil Nadu Neera or Padani Rules, 1939, The Government of Tamil Nadu have made the Tamil Nadu Neera Rules, 2017.

In these Rules,

Rule 2- relates to definitions of certain words and expressions used in the rules.

The Committee is of the view that in rule 2(d); the expression "genus Cocus" may be read as "genus Cocos".

Rule 8- relates to other conditions after grant of licence.

The Committee is of the view that the sub-heading may be amended as "Conditions after grant of licence" as it relates to conditions to be followed after issue of licence.

FORM-I- Application for a Licence for tapping and sale of Neera.

FORM-II- Application for a Licence for possession, transport, sale and distribution of Neera and for manufacture of any products from Neera.

FORM-III- Licence for tapping and sale of Neera from coconut tree to the Coconut Producers Company or Co-operative Society.

FORM-IV- Licence for possession, transport, sale and distribution of Neera and products manufactured from Neera to the Coconut Producers Company or Co-operative Society.

The Committee is of the view that as the contents in FORMS I & II and FORMS III & IV exhibits the same details, these four forms might be condensed and merged as two forms with relevant titles.

The Committee observes that the explanatory note has not been included in the English version of the said Notification.

The Committee recommends that a brief Explanatory Note outlining the circumstances for bringing out the notifications be appended to all notifications (both English and Tamil) laid on the Table of the House.

(G.O.Ms.No.42, Home, Prohibition and Excise (VIII) Department, dated 21.12.2017)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937) and in supersession of the Tamil Nadu Neera and Padani Rules, 1939, the Government of Tamil Nadu have made the Tamil Nadu Padani Rules, 2017.

In these Rules,

Rule 8- relates to conditions after issue of licence.

The Committee is of the view that the sub-heading maybe amended as "Conditions after grant of licence" as it relates to conditions to be followed after issue of licence.

(G.O.Ms. No.28, Home, Prohibition and Excise (VIII) Department, dated 27.08.2019)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), the Government have made an amendment as mentioned in the above said Government Order to the Tamil Nadu Liquor (Supply by wholesale) rules, 1983.

The Committee recommends that the warning sign may also be in the picture form so as to easily understandable even to the layman and also to give more value for the purpose.

(G.O.Ms. No.22, Home, Prohibition and Excise (VI) Department, dated 30.07.2019)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937), the Government have made certain amendments as mentioned in the above said Government Order to the Tamil Nadu Liquor Retail Vending (in Shops and Bars) Rules, 2003.

The Committee observes that in order to determine the distance criteria for establishment of liquor shops to reduce the litigations regarding the method of measuring the distance, the Government issued the amendments in the above said G.O. to Tamil Nadu Liquor Retail Vending (in Shops and Bars) Rules, 2003.

The Committee recommends that the Deparment should take appropriate action while issuing licence to run a TASMAC shop and see to it a Bar is attached to it in order to keep the public place clean and tidy and without any nuisance.

The Committee also recommends that provision of Bar should be made on tender basis system.

(G.O.(Ms.)No.25, Home, Prohibition and Excise (VI) Department, dated 27.08.2019)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937), the Government have made an amendment as mentioned in the above said Government Order to the Tamil Nadu Liquor Retail Vending (in Shops and Bars) Rules, 2003.

In the said Rules, in rule 10, sub-rule (5), for the expression "மது நாட்டுக்கு, வீட்டுக்கு, உயிருக்கு கேடு, Liquor – ruins country, family and life," the following expression has been substituted, namely:-

"CONSUMPTION OF ALCOHOL IS INJURIOUS TO HEALTH

மது அருந்துதல் உடல் நலத்திற்கு கேடு

BE SAFE – DON'T DRINK AND DRIVE

பாதுகாப்பாக இருப்பீர் – மது அருந்திவிட்டு வாகனம் ஓட்டாதீர்"

In the above Notification (G.O.Ms.No.25, Home, P&E (VI) Department, dated 27.8.2019), in the first line of Amendment, it has been printed as "Rule B", whereas it should be printed as "Rules".

The Committee is of the view that proper care and control be shown while printing and comparing the statutory Notifications before placing it on the Table of the House.

(G.O. Ms. No.891, Home (Cinema) Department, dated 30.11.2017)

In exercise of the powers conferred by Section 10 of the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955), the Government have made certain amendments as mentioned in the Government Orders to the Tamil Nadu Cinemas (Regulation) Rules, 1957.

The Committee observes that there is delay of 1 year and 3 months in placing the Notification on the Table of the House and reiterate its earlier recommendation that the Notifications should be placed before the Assembly within 6 months from the date of issue of Notification.

(G.O. Ms. No.1599, Home (Cinema) Department, dated 26.9.2018)

In exercise of the powers conferred by Section 10 of the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955), the Government have made the certain amendments as mentioned in the Government Orders to the Tamil Nadu Cinemas (Regulation) Rules, 1957.

AMENDMENT

In the said Rules, in rule 80, in sub-rule (7), for the expressions "fifty paise" and "one rupee", the expressions "two rupees" and "four rupees" have respectively been substituted.

The Committee is of the view that in sub-sections (1) to (6) of Section 80 may be renumbered as items (i) to (vi) of sub-section (1) of Section 80 and sub-section (7) of Section 80 may be renumbered as sub-section (2) of Section 80.

2. NOTIFICATIONS ISSUED UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006 (TAMIL NADU ACT 32 OF 2006)

(G.O.Ms.No.79, Commercial Taxes and Registration (B2), Department, dated 15.10.2014)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act by any dealer on the sale of raw materials used in the

manufacture of artificial limbs and calipers to Thiruvalargal Mukti (M.S. Dadha Foundation), Chennai, for a period of two years, subject to certain conditions and declaration form specified therein.

The Committee considers whether a column "Quantity" may be suitably added in such notifications.

(G.O.Ms.No.4, Commercial Taxes and Registration (B2) Department, dated 8.1.2015)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act by any dealer on the sale of medicines, medical equipments or instruments and accessories required for dialysis to Thiruvalargal Tamilnad Kidney Research Foundation, Chennai-600034, for a period of two years from the date of Publication in the Gazette i.e., 8.1.2015 subject to certain conditions and declaration form specified therein.

The Committee considers whether a column "Quantity" may be suitably added as 'Column 3' and the other columns suitably re-numbered.

(G.O.Ms.No.31, Commercial Taxes and Registration (B1) Department, dated 23.2.2015)

The Government of Tamil Nadu have made an exemption in respect of the tax payable under the said Act by the oil companies specified in Explanation III of the Second Schedule to the said Act on the sale of Naphtha to Thiruvalargal Madras Fertilizers Limited, Manali, a Central Public Sector undertaking, and Thiruvalargal Southern Petrochemical Industries Corporation, Tuticorin, for production of Urea, subject to certain conditions and declaration form annexed with the Notification.

The exemption shall come into force on and from the date of issue of this Notification i.e. 23.2.2015 and shall remain in force until further orders.

The Committee considers whether the expression "Quantity" may be suitably added in Column (2).

(G.O.Ms.No.32, Commercial Taxes and Registration (B1) Department, dated: 9.3.2012)

Notification I&II

In supersession of the Commercial Taxes and Registration Department Notification Nos.II(1)/CTR/(a-14)/2007, dated 1.1.2007 and II(1)/CTR/ 30(a-4)/2007, dated 23.3.2007 the Government has made a reduction to two percent of the taxable turnover in the rate of tax payable under clause (b) of sub-section (1) of Section 7 of the said Act (i) on the sale of ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses and (ii) on the sale of mineral water served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses.

(G.O.Ms.No.103, Commercial Taxes and Registration (B2) Department, dated 1.8.2012)

The Government of Tamil Nadu have made an exemption in respect of the tax payable under the said Act by any dealer on the sale of furnace oil for use in Gensets by the HT consumers registered under the said Act for the period from 1.2.2012 to 30.9.2012, subject to production of the certificate every month.

The above notifications had been placed on the Table of the House on 9.1.2013 and as there were printing errors in the notifications, the Committee in its 14th Report (XIV Assembly) had recommended that the errors be rectified and copies of the same be placed on the Table of the House.

Accordingly, these Notifications were re-printed and placed again on the Table of the House after rectifying the defects.

The Committee appreciates the work done by the Commercial Taxes and Registration Department.

(G.O.Ms.No.50, Commercial Taxes and Registration (B2) Department, dated: 10.4.2015)

In exercise of the powers conferred under sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu have made an amendment to the Tamil Nadu Value Added Tax Rules, 2007.

In the said Rules, in rule 16-A, in sub-rule (1), for the expression "from the end of the year", the expression "from the end of the financial year" shall be substituted.

The above amendment was made by the Government based on the recommendation of the Committee on Delegated Legislation.

The Committee appreciates the work done by the Commercial Taxes and Registration Department.

(G.O.(D) No.157, Commercial Taxes and Registration (A1) Department, dated 30.8.2019)

The Government appointed Thiru S. Assan Mohamed, Senior Civil Judge as Additional Member of Additional Bench of the Tamil Nadu Sales Tax Appellate Tribunal, Madurai.

In the Notification, the word 'Judicial' has to be added in the name of the post [*i.e.* It has to be printed as Additional Judicial Member / Additional Member (Judicial)].

The Committee suggests that proper care should be taken by the Department while printing before placing it on the Table of the House.

3. NOTIFICATIONS ISSUED UNDER THE TAMIL NADU TAX ON ENTRY OF MOTOR VEHICLES INTO LOCAL AREAS ACT, 1990 (TAMIL NADU ACT 13 OF 1990)

(G.O.(Ms) No.19, Commercial Taxes and Registration (C2) Department, dated 29.1.2016)

In exercise of the powers conferred by sub-section (1) of Section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Government have made the certain amendments as mentioned in the above said Government Order to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990.

The Committee observes that under the headings in Form XI-A for the expression "(See rule 13)", the expression "(See rule 13 & 14)" may be substituted.

4. NOTIFICATIONS ISSUED UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 (TAMIL NADU ACT 19 OF 2017)

1. **G.O.Ms. No.55, CT&R (B1) Department, dated 28.06.2017**
2. **G.O. Ms. Nos. 59-78, CT&R (B1) Department, dated 29.06.2017**

In exercise of the powers conferred by various sections of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government have made the certain Notifications as mentioned in the above said Government Orders.

The Committee observes that all the notifications were placed on the Table of the House beyond the six months from the date of publication in the Government Gazette.

The Committee reiterates its earlier recommendation that the Notifications should be placed before the Assembly within 6 months from the date of issue of Notification.

LIST OF ITEMS ON WHICH MODIFICATIONS ARE NOT RECOMMENDED BY THE COMMITTEE

1. G.O.(Ms.)No.30, Home, Prohbition & Excise (VIII) Dept., dated 7.5.2018
2. G.O.(Ms.)No.77, Home, Prohbition & Excise (VIII) Dept., dated 30.11.2018
3. G.O.(Ms.)No.11, Home, Prohbition & Excise (III) Dept., dated 14.2.2018
4. G.O.(Ms.)No.2, Home, Prohibition & Excise (III) Dept., dated 4.1.2018
5. G.O.(Ms.)No.18, Home, Prohibition & Excise (VIII) Dept., dated 26.3.2018
6. G.O.(Ms.)No.95, CT&R (B2) Dept., dated 12.12.2014
7. G.O.Ms.No.96, CT&R (B2), Dept., dated 12.12.2014
8. G.O.Ms.No.30, CT&R (B2) Dept., dated 23.2.2015

9. G.O.Ms.No.45, CT&R (B1) Dept., dated 25.3.2015
10. G.O.Ms.No.53, CT&R (B1) Dept., dated 21.4.2015
11. G.O.Ms.No.32, CT&R (B1) Dept., dated 9.3.2012
12. G.O.Ms.No.103, CT&R (B2) Dept., dated 1.8.2012
13. G.O.Ms.No.26. CT&R (C2) Dept, Dated 28.2.2014
14. G.O.Ms.No.50. CT&R (B2) Dept, Dated 10.4.2015
15. G.O.(Ms) No.126, CT&R (B1) Dept., dated 20.12.2015
16. G.O.(Ms) No.120, CT&R (C1) Dept., dated 14.10.2016
17. G.O.(Ms) No.15, CT&R (B1) Dept., dated 29.1.2016
18. G.O.(Ms) No.16, CT&R (C1) Dept., dated 29.01.2016
19. G.O.(Ms) No.17, CT&R (C2) Dept., dated 29.01.2016
20. G.O.(Ms) No.18, CT&R (B1) Dept., dated 29.1.2016
21. G.O.(Ms) No.130, CT&R (B1) Dept., dated 29.12.2016
22. G.O. (2D) No.6, CT&R (D2) Dept., dated 20.2.2017
23. G.O.(Ms) No.85, CT&R (B2) Dept., dated 20.7.2017
24. G.O.Ms. No.176, CT&R (G) Dept., dated 29.11.2017
25. G.O.(D) No.115, CT&R (A1) Dept., dated 5.7.2019
26. G.O.(D) No.116, CT&R (A1) Dept., dated 8.7.2019

Chennai – 9,
21st June, 2024,
Aani, 7,
Thiruvalluvar Aandu, 2055

SIVAKUMAR P @ THAYAGAM KAVI
CHAIRMAN

PROCEEDINGS

TAMIL NADU LEGISLATIVE ASSEMBLY

COMMITTEE ON DELEGATED LEGISLATION

PROCEEDINGS OF THE MEETING

Friday, the 30th September, 2022

The Committee on Delegated Legislation met at 10:15 a.m. on Friday, the 30th September, 2022 in the Conference Hall at Tamizhagam Government Guest House, Udhagamandalam.

The following Members were present:

CHAIRMAN

Thiru R. Rajendran

MEMBERS

Thiru G. Ashokan
Thiru M. Senthilkumar
Thiru S. Sekar
Thiru I. Paranthamen
Thiru O. Jothi

SECRETARIAT

Thiru G. Ganesh - Deputy Secretary

During the meeting, Thiru M. Jeevanandham, Deputy Secretary to Government, Law Department was also present.

திட்ட இயக்குநர்: அனைவருக்கும் வணக்கம். தமிழ்நாடு சட்டமன்றப் பேரவையின் சட்ட விதிகள் ஆய்வுக் குழுவின் மாண்புமிகு தலைவர் அவர்களையும், மாண்புமிகு உறுப்பினர்களையும், சட்டமன்றப் பேரவைச் செயலகத்தின் அலுவலர்களையும் மற்றும் வருகை புரிந்துள்ள துறை சார்ந்த அலுவலர்களையும் நீலகிரி மாவட்ட நிர்வாகத்தின் சார்பாக இரண்டாம் நாள் கூட்டத்திற்கு வருக வருக என வரவேற்று மாண்புமிகு குழுத் தலைவர் அவர்களை கூட்டத்தைத் தொடங்கி வைக்குமாறு கேட்டுக்கொள்கிறேன்.

தலைவர்: சட்ட விதிகள் ஆய்வுக் குழுவின் இரண்டாம் நாள் கூட்டத்திற்கு வருகை தந்திருக்கின்ற சட்டமன்றப் பேரவைச் செயலகத்தினுடைய துணைச் செயலாளர் அவர்களே, சட்டத் துறையினுடைய அரசு துணைச் செயலாளர் அவர்களே, சிவகாசி சட்டமன்றத் தொகுதியினுடைய சட்டமன்றப் பேரவை உறுப்பினர் அன்பிற்குரிய திரு. க. அசோகன் அவர்களே, கள்ளக்குறிச்சி சட்டமன்றத் தொகுதியினுடைய சட்டமன்றப் பேரவை உறுப்பினர் அன்பிற்குரிய திரு. மா. செந்தில்குமார் அவர்களே, பரமத்தி–வேலூர் சட்டமன்றத் தொகுதியினுடைய சட்டமன்ற உறுப்பினர் அன்பிற்குரிய திரு. S. சேகர் அவர்களே, எழும்பூர் சட்டமன்றத் தொகுதியினுடைய சட்டமன்ற உறுப்பினர் அன்பிற்குரிய வழக்கறிஞர் திரு. இ. பரந்தாமன் அவர்களே, செய்யாறு சட்டமன்றத் தொகுதியினுடைய சட்டமன்ற உறுப்பினர் அன்பிற்குரிய திரு. ஒ. ஜோதி அவர்களே, நீலகிரி மாவட்டத்தின் ஊரக வளர்ச்சி முகமையினுடைய திட்ட இயக்குநர் அவர்களே, மாவட்ட ஆட்சியரின் நேர்முக உதவியாளர் (பொது) அவர்களே, சட்டமன்றப் பேரவைச் செயலகத்திலிருந்து வருகை தந்திருக்கிற சட்ட விதிகள் ஆய்வுக் குழுவினுடைய அலுவலர்களே, நிருபர்களே, உங்கள் அனைவருக்கும் என் அன்பான வணக்கத்தைத் தெரிவித்துக்கொள்கிறேன். இரண்டாம் நாளான இன்றைக்கு உள், மதுவிலக்கு மற்றும் ஆயத்தீர்வைத் துறை குறித்த 8 குறிப்பாணைகளையும், வணிக வரி மற்றும் பத்திரப் பதிவுத் துறை குறித்த 15 குறிப்பாணைகளையும், ஆக மொத்தம் 23 குறிப்பாணைகளையும் குழு ஆய்வு செய்யவுள்ளது. தற்போது ஒவ்வொரு துறையாக குழு ஆய்வுக்கு எடுத்துக்கொள்ளவுள்ளது. முதலாவதாக உள், மதுவிலக்கு மற்றும் ஆயத்தீர்வைத் துறையின் அலுவலர்களை அழைக்கலாம்.

(உள், மதுவிலக்கு மற்றும் ஆயத்தீர்வைத் துறையின் அலுவலர்கள் விளக்கமளிக்க அழைக்கப்பட்டனர்)

உள், மதுவிலக்கு மற்றும் ஆயத்தீர்வைத் துறையின் சார்பாக வருகை தந்திருக்கிற அலுவலர்கள் தங்களை அறிமுகப்படுத்திக்கொள்ளுமாறு அன்போடு கேட்டுக்கொள்கிறேன்.

The following Officers of the Home, Prohibition and Excise Department were present:

1. Thiru K.V. Prasad
   Deputy Secretary to Government
   Secretariat, Chennai - 9.
2. Thiru R.M. Arumugam
   Deputy Secretary to Government
   Secretariat, Chennai - 9.

3. Thiru C. Arumugam
   Assistant Commissioner (Prohibition and Excise)
4. Thiru G. Poongavan
   Assistant Commissioner III,
   O/o Commissioner of Land Administration,
   Chepauk, Chennai 5

The deliberations are summarised as under:

துணைச் செயலாளர், சட்டமன்றம்: முதலில் குறிப்பாணை எண் 40/2021-2023. G.O. (Ms.) No.30, Home, Prohibition and Excise (VIII) Department, dated 7-5-2018.

MEMORANDUM NO.40/ 2021 - 2023

Sub: Amendments to the Tamil Nadu Liquor (Licence and Permit) Rules, 1981 - Regarding.

* * *

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), the Government have issued the following amendment to the Tamil Nadu Liquor (Licence and Permit) Rules, 1981.

(G.O. Ms. No.30, Home, Prohibition and Excise (VIII) Department, dated 7.5.2018)

In the said Rules, for rule 21, the following rule has been substituted namely:-

"21. Renewal of licence:- A licence holder desiring to renew the licence shall make an application in the prescribed form (the same as for the original grant of the licence) along with payment of applicable privilege fees on or before the last day of February of the year in which the licence would expire. The application may be sent to the licensing authority directly. The provisions contained in rules 18 to 20 shall, as far as may be, apply to an application for renewal of licence as if it were an application for the original grant of a licence. Where an application for renewal of the licence has been made after the last day of February of the year in which the licence would expire, but on or before 31st March of the year in which the licence

would expire, the licensing authority may admit such application, provided there are good and sufficient reasons for the delay, on payment of an additional fee of twenty-five percent of the prescribed licence fee. However, an application for renewal of licence which is received after the expiry of the licence period i.e. 31st March of the concerned year, will not be considered and the licence already granted will be deemed to be cancelled".

The Committee observed that February month of every year has been fixed for the expire of the F.L. series licences and the last day of March of every year has been fixed with 25% additional fee for the renewal of licence.

(G.O. Ms. No.77, Home, Prohibition and Excise (VIII) Department, dated 30.11.2018)

In the said Rules, in rule 2, in clause (XVI), for sub-clause (a), the following sub-clause has been substituted, namely:-

"(a) that it has a minimum of ten lettable rooms, all rooms with outside windows/ventilation with attached bath rooms;"

The Committee observed that the above amendment has been issued in accordance with the revised guidelines issued by the Ministry of Tourism, Government of India for approval of hotels.

இந்த குறிப்பாணையைப் பொறுத்தவரையில் FL-2, FL-3 **என இரண்டு வகையான** licence **கொடுக்கப்படுகிறது. இதில்** FL-2 **மற்றும்** FL-3**–க்கு உள்ள வித்தியாசம் குறித்து குழுவிற்கு தெரிவிக்கவும்.**

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: FL-2 **என்பது** club **சம்பந்தப்பட்டது;** FL-3 is meant for hotels.

துணைச் செயலாளர், சட்டமன்றம்: Licence fees collect **செய்வதற்கு பிப்ரவரி மாதம் கடைசி தேதி என குறிப்பிடப்பட்டுள்ளது. அதாவது,** February last day of every year is the last date for payment of licence fees. **பிப்ரவரி கடைசி தேதி வரையில்** fees **கட்டாமல், மார்ச் மாதம்** 31 **ஆம் தேதிக்குள்** licence fee **கட்டினால்,** prescribed licence

fee–ல் 25 சதவிகிதம் அதிகமாக வசூலிக்கப்படுகிறது. ஒரு வேளை அப்போதும் கட்ட இயலவில்லையெனில், ஏப்ரல் மாதம் 1 ஆம் தேதியோ அதற்கு மேலோ licence fee கட்டி renewal செய்து கொள்ள முடியுமா என்று குழுவிற்கு விளக்கவும்.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: மார்ச் 31 ஆம் தேதிக்குள் licence fee கட்டவில்லையெனில் அந்த licence காலாவதியாகிவிடும். பின்னர் புதிதாக FL-2 / FL-3 licence apply செய்துதான் பெற வேண்டும். மார்ச் 31 ஆம் தேதிக்குப் பிறகு பெறப்படும் fees–ஐ Commissoner fresh ஆகத்தான் treat செய்வார்.

துணைச் செயலாளர், சட்டமன்றம்: அப்படியென்றால் பிப்ரவரி மாத இறுதிக்குள் renewal–க்கு licence fee கட்ட வேண்டுமல்லவா.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: பிப்ரவரி மாதத்திற்குப் பிறகு ஒரு மாதம் அவகாசம் வழங்கப்பட்டு, 25 சதவிகிதம் அதிகமாக வசூலிக்கப்படுகிறது. மார்ச் 31 ஆம் தேதிக்குப் பிறகு licence காலாவதியாகிவிடும்.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து G.O. (Ms.) No.77, Home, Prohibition and Excise (VIII) Department, dated 30-11-2018–ல் "it has a minimum of ten lettable rooms, all rooms with outside windows/ventilation with attached bathrooms" என்று தெரிவிக்கப்பட்டுள்ளது. மேலும், இதில் star classification என்று சொல்கிறீர்கள். Star classification என்றால் என்ன வகையான classification.

உதவி ஆணையர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: ஓட்டல்களில் FL-3 licence Bar–களுக்கு இருக்கும். அத்தகைய ஓட்டல்களில் முன்பு 20 அறைகள் இருக்க வேண்டும் என்று இருந்தன. தற்போது அது 10 அறைகளாக குறைக்கப்பட்டுள்ளன. ஒரு lounge அல்லது ஓட்டலில் அறைகள் இருந்தால்தான் FL-3 bar licence கொடுக்கப்படும்.

Star classification என்பது hotel–ல் இருக்கும் facilities–ஐப் பொறுத்து வரையறுக்கப்படும். ஒவ்வொரு ஓட்டலிலும் என்ன facilities இருக்கிறதோ, அதைப் பொறுத்து 1 star முதல் 5 star வரை வகைப்படுத்தப்படுகிறது.

THIRU R.M. ARUMUGAM, DEPUTY SECRETARY TO GOVERNMENT: All the ten rooms should be with outside windows / ventilation with attached bathrooms என்று விதிகளில் கொண்டுவரப்பட்டுள்ளது.

துணைச் செயலாளர், சட்டமன்றம்: மத்திய அரசும் FL-3 bar licence உள்ள ஓட்டல்களில் 20 அறைகள் இருக்க வேண்டும் என்பதை 10 அறைகள் என்று குறைத்துள்ளதா.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: ஆம். அதன்படிதான் நாமும் amendment கொண்டுவந்திருக்கிறோம்.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து குறிப்பாணை எண் 41/2021-2023, G.O. (Ms.) No.31, Home, Prohibition and Excise (III) Department, dated 26-10-2017, G.O. (Ms.) No.11, Home, Prohibition and Excise (III) Department, dated 14-2-2018 and G.O. (Ms.) No.27, Home, Prohibition and Excise (III) Department, dated 27-8-2019.

MEMORANDUM NO.41/2021-2023

Sub: Amendments to Tamil Nadu Brewery Rules,1983 - Notification Issued - Reg.

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In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937), The Government of Tamil Nadu made the following amendments to the Tamil Nadu Brewery Rules, 1983.

(G.O.Ms. No.31, Home, Prohibition and Excise (III) Department, dated 26.10.2017)

Amendments

In the said Rules,

(1) in rule 26, for sub-rule(2), the following sub-rule has been substituted, namely:-

"(2) An export fee of rupees two per bulk litre shall be paid on all stocks of beer issued from the brewery for export to other States, Union Territories or other Countries.",

(2) for rule 32-A, has been substituted as appended to the Notification. It relates to enabling of export of beer from Tamil Nadu to other States / Union Territories / Countries and fixed a annual export licence fee.

(3) rule 32-B, has been substituted and further rules 32-C & 32-D have also been added under rule 32-B as appended to the Notification. It relates to procedure for export, Issue of export permit and Delivery of Consignment.

(4) for FORMS B-10, B-11 and B-12 have been substituted as appended to the Notification. These forms are altered for viable to export of beer from Tamil Nadu to other States / Union Territories / Countries.

(G.O.Ms. No.11, Home, Prohibition and Excise (III) Department, dated 14.02.2018)

In the said Rules,-

(1) in rule 9, in sub-rule (7) for the expression "for bottling and sealing of bottles and for storage of bottled beer", occurring in two places, the expression "for bottling, sealing and for storage of beer" has been substituted;

(2) in rule 29,-

(i) after sub-rule(3), the following sub-rule has been inserted namely:-

"(3A) Before the cans are filled with beer, they shall be printed with a label which shall contain the following particulars, namely:-

(i) The name of the manufacturer,

(ii) Brand of the beer,

(iii) The place of manufacture,

(iv) Batch number of the product and date of bottling,

(v) The alcoholic percentage,

(vi) The slogan as follows:-

"Drinking liquor will ruin the Family. Drinking liquor is injurious to health."

"மது நாட்டுக்கு, வீட்டுக்கு, உயிருக்கு கேடு"

(vii) Place of sale:

(viii) The expression 'for sale in Tamil Nadu only' or 'Not for sale in Tamil Nadu,' as the case may be, shall be printed on the front side of the cans depending on whether the stocks are intended for consumption within the State of Tamil Nadu or for export outside the State of Tamil Nadu and the expression "For Export only" shall be printed on the front side of the cans meant for export to foreign countries; and

(ix) Such other matters, as may be specified by the Commissioner.

Provided that the labels affixed in the bottles, cans, casks or kegs to be exported may contain slogans as per the requirement of the importing State or Union Territory or Country which may differ from clause (vi) above.";

(ii) for sub-rule(4) the following sub-rule has been substituted, namely:-

"(4) The guaranteed fluid contents of each bottle, can, cask or keg shall be clearly indicated in bold letters on the label or printed on the cans.";

(iii) for sub-rule(7), excluding the proviso thereunder, the following sub-rule has been substituted, namely:-

"(7) Immediately after the bottles, cans, casks or kegs are filled up with beer, they shall be corked or sealed, capsuled and labelled and removed to the finished store room.";

(3) in rule 32, for the expression, "All stocks of beer or draught beer either in bottles or otherwise than in bottles including casks or kegs shall be removed from a brewery", the expression "All stocks of beer or draught beer either in bottles or otherwise than in bottles shall be removed from a brewery" has been substituted.

The Committee observed that the above amendment have been issued in order to facilitate the marketing of "Tin Beer" (Cannes beer) through TASMAC Ltd., in Tamil Nadu.

(G.O.Ms. No.27, Home, Prohibition and Excise (III) Department, dated 27.08.2019)

In the said rules, in rule 29, in sub-rules (3) and (3A) for clause (iv), the following clause has been substituted, namely:-

"(iv) (a) Batch number of the product and date of bottling,

(b) Expiring Date

DD/MM/YYYY."

The Committee observed that the above amendment has been issued for synchronization of the standards specified in Food Safety and Standards (Alcoholic Beverages) Regulations, 2018 for distilled and un-distilled alcoholic beverages.

The Committee observed that there is a delay of more than one year on placing the Notification on the Table of the Hose.

DEPUTY SECRETARY, TNLAS: G.O. (Ms.) No.31, Home, Prohibition and Excise (III) Department, dated 26-11-2017, Rule 26, sub rule(2)–ல், "An export fee of rupees two per bulk litre shall be paid on all stocks of beer issued from the brewery for export to other States, Union Territories or other Countries" **என்று தெரிவிக்கப்பட்டுள்ளது. இது எதற்காக கொண்டுவரப்பட்டுள்ளது.**

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: Government revenue-ஐ enhance **செய்வதற்காக கொண்டுவரப்பட்டுள்ளது.**

துணைச் செயலாளர், சட்டமன்றம்: இந்தியாவிற்குள் பிற மாநிலங்களுக்கு ஏற்றுமதி செய்யப்படுவதாக தெரிவித்துள்ளீர்கள். அது தவிர பிற நாடுகளுக்கும் ஏற்றுமதி செய்வதாகவும் குறிப்பிட்டுள்ளீர்கள். எந்தெந்த நாடுகளுக்கு ஏற்றுமதி செய்யப்படுகிறது.

உதவி ஆணையர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: Singapore, South Africa, Arabian countries **போன்ற நாடுகளுக்கு ஏற்றுமதி செய்யப்படுகிறது.**

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து G.O. (Ms.) No.11, Home, Prohibition and Excise (III) Department, dated 14-2-2018-ல் "All stocks of beer or draught beer either in bottles or otherwise than in bottles shall be removed from brewery" **என்று குறிப்பிடப்பட்டுள்ளது.** Committee observes that this amendment was issued in order to facilitate the marketing of Tin beer. **இந்த டின் பீர் நிறைய நாட்களுக்கு கெட்டுப்போகாமல் இருக்குமா.**

உதவி ஆணையர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: அதற்கும் expiry date **உள்ளது.** Tin beer **போட்டால்** attractive **ஆக இருக்கும் என்று இவ்வாறு** amendment **கொண்டுவரப்பட்டுள்ளது.**

துணைச் செயலாளர், சட்டமன்றம்: இது clubs-ல் மட்டும் கிடைக்கிறதா அல்லது சாதாரண டாஸ்மாக் கடைகளிலும் கிடைக்கிறதா?

உதவி ஆணையர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: இது அனைத்து இடங்களிலும் கிடைக்கிறது.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: இந்த amendment-ம் அரசுக்கு வருவாய் ஈட்டுவதற்காக கொண்டுவரப்பட்டுள்ளது.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து G.O. (Ms.) No.27, Home, Prohibition and Excise (III) Department, dated 27-8-2019, Based on the standards specified in Food Safety and Standards (Alcoholic Beverages) Regulations, 2018, amendments have been made. இதில் கொண்டுவரப்பட்டுள்ள amendment குறித்து குழுவிற்கு தெரிவிக்கவும்.

உதவி ஆணையர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: மத்திய அரசின் Food safety and Standards Regulations–ன்படி alcoholic beverages அடைக்கப்பட்டுள்ள பாட்டில்களில் manufacturing date மட்டும் குறிப்பிட்டால் போதாது, expiry date–ம் குறிப்பிடப்பட வேண்டும் என்பதற்காக இந்த amendment கொண்டுவரப்பட்டுள்ளது. முன்பு manufacturing date மட்டும் அச்சிடப்பட்டு, 6 மாதத்திற்குள் பயன்படுத்தும் வகையில் போடப்பட்டிருந்தது, தற்போது அதில் expiry date போட வேண்டுமென்று Food Safety and Standards Regulations–ல் குறிப்பிடப்பட்டுள்ளது.

DEPUTY SECRETARY, TNLAS: Before this amendment, I think consumers have to calculate the expiry date.

ASSISTANT COMMISSIONER, PROHIBITION & EXCISE: Yes sir. Before this amendment, consumers have to calculate the expiry date. But now, company will calculate the expiry date and print the same on the bottle. This will be useful for consumers.

After some discussion, the Committee observes that there is a delay of more than six months on placing the Notification on the Table of the House and reiterates its earlier recommendation that the Notifications should be placed before the Assembly within 6 months from the date of issue of Notification.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து குறிப்பாணை எண் 42 மற்றும் 43.

MEMORANDUM NO.42 /2021-2023

Sub: Re-issue of Tamil Nadu Neera Rules, 2017, in supersession of the existing Tamil Nadu Neera or Padani Rules, 1939- Reg.

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(G.O.Ms. No.41, Home, Prohibition and Excise (VIII) Department, dated 21.12.2017)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) and in supersession of the Tamil Nadu Neera or Padani Rules, 1939, The Government of Tamil Nadu have made the Tamil Nadu Neera Rules, 2017.

Rules

Rule 1- relates to short title.

Rule 2- relates to definitions of certain words and expressions used in the rules.

The Committee is of the view that in rule 2(d); the expression "genus Cocus" may be read as "genus Cocos".

Rule 3- relates to application for grant of licence and licence fee.

Rule 4- deals with grant of licence and restrictions.

Rule 5- relates to refusal of licence.

Rule 6- deals with duration of licence, i.e valid till the end of the financial year in which it is granted.

Rule 7- deals with renewal of licence and refusal of renewal of licence.

Rule 8- relates to other conditions after grant of licence.

The Committee is of the view that the sub-heading may be amended as "Conditions after grant of licence" as it relates to conditions to be followed after issue of licence.

Rule 9- deals with suspension of licence.

Rule 10- relates to cancellation of licence.

Rule 11- ralates to effect of cancellation or suspension of licence.

Rule 12- deals with number of licences in a district.

Rule 13- relates to inspection.

Rule 14- relates to procedure for taking samples of Neera.

Rule 15- relates to manufacture of products from Neera.

Rule 16- relates to application, grant of and duration of permit.

Rule 17- relates to appeal.

Rule 18- relates to revision.

FORM-I- Application for a Licence for tapping and sale of Neera.

FORM-II- Application for a Licence for possession, transport, sale and distribution of Neera and for manufacture of any products from Neera.

FORM-III- Licence for tapping and sale of Neera from coconut tree to the Coconut Producers Company or Co-operative Society.

FORM-IV- Licence for possession, transport, sale and distribution of Neera and products manufactured from Neera to the Coconut Producers Company or Co-operative Society.

The Committee is of the view that the contents in FORM I & II and FORM III & IV exhibits the same details. These four forms might be condensed and be merged as two forms with bearing relevant titles.

FORM-V- Application for grant of permit to transport Neera from Coconut Producers Company or Co-operative Society to manufactory.

FORM-VI- Permit for transport of Neera.

The Committee observed that the explanatory note have not been included in the English version of the Notification issued.

After some discussion, the Committee recommends that a brief Explanatory Note outlining the circumstances for bringing out the notifications be appended to all notifications (both English and Tamil) laid on the Table of the House.

MEMORANDUM NO.43/2021-2023

Sub: Re-issue of Tamil Nadu Padani Rules, 2017, in supersession of the existing Tamil Nadu Neera or Padani Rules, 1939-Notification Issued - Reg.

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(G.O.Ms. No.42, Home, Prohibition and Excise (VIII) Department, dated 21.12.2017)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937) and in supersession of the Tamil Nadu Neera and Padani Rules, 1939, The Government of Tamil Nadu have made the Tamil Nadu Padani Rules, 2017.

Rules

Rule 1- relates to short title

Rule 2- relates to definitions of certain words and expressions used in the rules.

Rule 3- relates to application for grant of licence and eligiblity for apply.

Rule 4- relates to grant of licence.

Rule 5- relates to refusal to grant of licence.

Rule 6- deals with duration of licence, i.e valid till the end of the financial year in which it is granted.

Rule 7- relates to renewal of licence and refusal of renewal of licence.

Rule 8- relates to conditions after issue of licence.

The Committee is of the view that the sub-heading maybe amended as "Conditions after grant of licence" as it relates to conditions to be followed after issue of licence.

Rule 9- relates to suspension of licence.

Rule 10- relates to cancellation of licence.

Rule 11- relates to effect of cancellation or suspension of licence.

Rule 12- deals with number of licences in a district.

Rule 13- relates to inspection.

Rule 14- deals with procedure for taking samples of Padani.

Rule 15- relates to appeal.

Rule 16- relates to revision.

FORM I- Application for Licence for tapping of padani from palmyra, date or any other kind of palm tree and possession, transport, sale and distribution of padani and for manufacture of any products therefrom

FORM II- Licence for tapping of padani from palmyra, dates or any other kind of palm tree (except coconut tree) and possession, transport, sale and distribution of padani and for manufacture of any products therefrom.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குறிப்பாணை குறித்து குழுவிற்குத் தெரிவிக்கவும்.

THIRU R.M. ARUMUGAM, DEPUTY SECRETARY TO GOVERNMENT: In supersession of Tamil Nadu Neera or Padani Rules, 1939, Tamil Nadu Neera Rules, 2017 has been made separately. Similarly, Tamil Nadu Padani Rules, 2017 has also been made separately.

துணைச் செயலாளர், சட்டமன்றம்: எதன் காரணமாக இவ்வாறு தனியாக Neera rules என்றும் Padani rules என்றும் கொண்டுவரப்பட்டது.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: தென்னை மரத்திலிருந்து நீராபானம் எடுக்கப்படுகிறது; பனை மரத்திலிருந்து பதநீர் எடுக்கப்படுகிறது. இரண்டையும் தனித்தனியாக exclusive ஆக காண்பிக்க வேண்டும் என்பதற்காக தனியாக Neera rules என்றும் Padani rules என்றும் கொண்டுவரப்பட்டுள்ளது.

துணைச் செயலாளர், சட்டமன்றம்: பதநீர் எவ்வாறு விற்பனை செய்யப்படுகிறது?

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: பதநீர் கள் ஆவதற்கு முன்பு, alcohol content இல்லாமல் பதப்படுத்தப்பட்டு, விற்பனை செய்யப்படுகிறது.

திரு. இ. பரந்தாமன்: நீராபானம் மற்றும் பதநீரின் விற்பனை எவ்வாறு உள்ளது?

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: மிகவும் குறைவாகத்தான் விற்பனை செய்யப்படுகிறது.

திரு. மா. செந்தில்குமார்: இதன் விற்பனையை அதிகப்படுத்த துறை உரிய நடவடிக்கை எடுக்க வேண்டும்.

தலைவர்: நீராபானம் மற்றும் பதநீரின் விற்பனையை அதிகப்படுத்தினால்தான் தென்னை மற்றும் பனை விவசாயிகள் பயனடைவார்கள்.

துணைச் செயலாளர், சட்டமன்றம்: இதனை promote செய்வதற்கு துறை முயற்சிக்க வேண்டும்.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: நீராபானம் மற்றும் பதநீரின் விற்பனையை அதிகரிக்க அனைத்து முயற்சிகளையும் மேற்கொள்வோம் என்பதைத் தெரிவித்துக்கொள்கிறேன்.

துணைச் செயலாளர், சட்டமன்றம்: இப்போது எங்கெங்கெல்லாம் இவை விற்பனைக்கு கிடைக்கின்றன.

உதவி ஆணையர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: இதற்கு மதுவிலக்கு மற்றும் ஆயத்தீர்வைத் துறையிலிருந்து licence கொடுப்பதில்லை. இதுகுறித்து விசாரித்து குழுவிற்கு தெரிவிக்கிறோம்.

திரு. க. அசோகன்: நீரா is not manufactured, whereas beer is manufactured. இதனை நேரடியாக தென்னை மரத்திலிருந்து எடுக்கிறார்கள். இதில் சில பிரச்சினைகள் இருப்பது குறித்து உங்களுக்கு தெரியும் என்று நினைக்கிறேன். ஒரு குறிப்பிட்ட

நேரத்திற்குமேல் அதை வைத்திருந்தால் அது கள் ஆகிவிடும். இதில் நிறைய disputes நடந்துகொண்டிருக்கின்றன. நீங்கள் தென்னை மரத்திலிருந்து நீரா எடுப்பதற்கு licence கொடுக்கிறீர்கள். இதனை எப்படி quantify செய்கிறீர்கள்.

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: இது குறித்து check செய்துவிட்டு பிறகு சொல்கிறேன்.

திரு. ஒ. ஜோதி: குடித்துவிட்டு மது பாட்டில்களை அப்படியே அந்த இடத்திலேயே போட்டுவிட்டு செல்கிறார்கள். கர்நாடகா போன்ற மாநிலங்களில் இதனைத் தவிர்க்க பிளாஸ்டிக்கை உபயோகிப்பது போன்ற நடவடிக்கைகளை மேற்கொண்டுள்ளார்கள்.

தலைவர்: Plastic இல்லாமல் இருப்பதற்கு நமது அரசு நடவடிக்கை மேற்கொண்டு வருகிறது. வேறு ஏதேனும் மாற்று வழி கொண்டுவர வேண்டும்.

துணைச் செயலாளர், சட்டமன்றம்: நீரா பானத்தில் சிறிது alcohol சேர்க்கப்படுகிறதா?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: இல்லை.

துணைச் செயலாளர், சட்டமன்றம்: அவ்வாறு இருக்கும்போது எப்படி உங்களது purview-ல் வருகிறது.

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: அதற்கு Excise Department தான் licence தருகிறார்கள்.

திரு. இ. பரந்தாமன்: To my understanding, ஒன்று Agriculture department–ஓ அல்லது Food and Co-operation Deparment-ஓ இதை கையாளலாம். குறிப்பிட்ட நாட்களை தாண்டியவுடன் நீரா பானத்தை கள்ளாக விற்கவும் வாய்ப்புள்ளதல்லவா?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: "புளிப்படைவதை தடுப்பதற்கான தொழில்நுட்பம்" என்பது தென்னை வளர்ச்சி வாரியத்தால் மேம்படுத்தப்பட்ட அல்லது காப்புரிமை பெறப்பட்ட அல்லது இந்திய வேளாண் ஆராய்ச்சி குழுமத்தின் நிறுவனம் ஒன்றால் உருவாக்கப்பட்ட அத்தகைய ஏனைய யாதொரு தொழில்நுட்பம் மூலம் நீரா புளிப்படைவதைத் தடுத்து, அதன் நற்சுவையை பாதுகாக்கும் யாதொரு தொழில்நுட்ப உத்தி என்று பொருள். அடுத்து, "புட்டியில் அடைத்தல்" என்பது, வடிக்கப்பட்டு பதப்படுத்தப்பட்ட நீராவை பானைகள் அல்லது பிற கொள்கலன்களிலிருந்து புட்டிகள் அல்லது கலன்கள் அல்லது குவளைகள் அல்லது நாற்கர பொட்டலங்களுக்கு மாற்றுதல் என்று பொருள்படும்.

திரு. க. அசோகன்: அதனுடைய norms, definition-ஐ சொல்கிறீர்கள். நாங்கள் கேட்பது licensing என்று சொல்கிறீர்களே, இதற்கு எப்படி quantify செய்கிறீர்கள் என்றுதான் கேட்டேன். ஏனென்றால், கள் இறக்குவது என்பது ஒன்று. பதனீர் இறக்குவது என்பது இயற்கையாக இறக்குவது.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குறிப்பாணைக்கு Explanatory Note போடவில்லை. அவ்வாறு போட்டிருந்தால், அனைத்து விவரங்களும் அதில் வந்திருக்கும். இம்மாதிரியான Notification போடும்போது விளக்கக் குறிப்பு ஒன்று இணைக்கப்பட வேண்டும். எதிர்காலத்தில் இதை கவனத்தில் வைத்துக்கொள்ளுங்கள்.

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: எதிர்வரும்காலத்தில் இதனை கவனத்தில் கொள்கிறோம்.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, Memorandum No.44

MEMORANDUM NO.44 /2021-2023

Sub: Amendment to Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959 - Notification Issued - Reg.

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(G.O.Ms. No.2, Home, Prohibition and Excise (III) Department, dated 04.01.2018)

In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937), the Government of Tamil Nadu made the amendment to the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959.

AMENDMENTS

In the said Rules:-

(1) In rule 8, in sub-rule (a), under the heading "D.L.2-Licence for possession and use of denatured spirit, methylated spirit or methyl alcohol in the manufacture of specified commodities other than varnish", in paragraph (1), for the Table, the following Table has been substituted, namely:-

THE TABLE

Item No.	Quota of spirit per annum	Rate of Licence Fee(in Rupees)
(1)	(2)	(3)
1.	Not exceeding 500 Litres.	500
2.	Above 500 Litres but not exceeding 10,000 Litres.	5,000
3.	Above 10,000 Litres but not exceeding 50,000 Litres.	25,000
4.	Above 50,000 Litres but not exceeding 1,00,000 Litres.	50,000
5.	Above 1,00,000 Litres but not exceeding 5,00,000 Litres.	75,000
6.	Above 5,00,000 Litres but not exceeding 10,00,000 Litres.	1,50,000
7.	Above 10,00,000 Litres.	2,50,000

(2)In rule 9,-

(i) in sub-rule(vii), in clause(a), for the expression "a sum calculated at the rate of thirty three paise per bulk litre", the expression "a sum calculated at the rate of forty three paise per bulk litre" has been substituted.

(ii) For the fourth proviso, the following proviso has been substituted, namely:-

"Provided also that the total amount of security deposit shall not in each case exceed twenty five lakh rupees".

இதில் D.L.2 என்று சொல்லப்படுகிறது. அந்த fees collect செய்கிறீர்களா? D.L.2 என்பது என்ன?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: D.L.2 என்பது Denatured Spirit உபயோகிப்பவர்களுக்கு கொடுக்கப்படும் licence.

துணைச் செயலாளர், சட்டமன்றம்: அந்த rate-ஐ 'Not exceeding 500 Litres per annum' என்று fix செய்திருக்கிறீர்கள். இது அரசாங்கத்திற்கு வருவாய் தானே.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: ஆம்.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, Memorandum No.45

MEMORANDUM NO.45/2021-2023

Sub: Amendments to Tamil Nadu Liquor (supply by wholesale) Rules, 1983 - Notification Issued - Reg.

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In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937), The Government of Tamil Nadu made the following amendment to the Tamil Nadu Liquor (supply by wholesale) Rules, 1983.

(G.O.Ms. No.18, Home, Prohibition and Excise (VIII) Department, dated 26.03.2018)

This amendment hereby made shall come into force on the 1st April, 2018.

In the said Rules, in rule 19-A, after sub–rule (2), the following proviso has been inserted, namely:-

Provided that notwithstanding anything contained in this sub-rule, on application received in this behalf from the Corporation and with the written consent of the supplier, the Commissioner may permit the Corporation in writing to destroy such stock in the presence of any Officer of the Prohibition and Excise Department authorized by him in this behalf, subject to the condition that there shall not be any loss of revenue to the Corporation or the Government. The Commissioner may impose any appropriate condition while granting such permission.

The Committee observed that the above amendment have accord permission to the Commissioner of Prohibition and Excise to permit the TASMAC Ltd., for destruction of liquor stock, not fit for consumption.

(G.O.Ms. No.28, Home, Prohibition and Excise (VIII) Department, dated 27.08.2019)

In the T.N. Liquor (supply by wholesale) Rule 1983, in rule 22, sub-rule (2), in clause (i)- for the expression "மது நாட்டுக்கு, வீட்டுக்கு, உயிருக்கு கேடு," the following expression has been substitutes, namely:-

"CONSUMPTION OF ALCOHOL IS INJURIOUS TO HEALTH
மது அருந்துதல் உடல் நலத்திற்கு கேடு
BE SAFE – DON'T DRINK AND DRIVE
பாதுகாப்பாக இருப்பீர் – மது அருந்திவிட்டு வாகனம் ஓட்டாதீர்"

இதில் 'not fit for consumption'' என்று எப்படி முடிவு செய்கிறீர்கள்.

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: Beer-க்கு already expiry date இருக்கிறது. அதை வைத்து sales இல்லை என்றால், destruction-க்கு permission கேட்போம். Other than beer, மற்றவைகளை every 3 months or 6 months random ஆக check செய்து forensic lab-க்கு அனுப்பி, 'fit' or 'not fit' என்பதை உறுதி செய்து not fit என்று result வந்தால், Commissioner-ரிடம் order வாங்கி, அதை destruction செய்வோம்.

திரு. இ. பரந்தாமன்: இவ்வளவு period-க்கு மேல் இதை வைத்திருக்கக்கூடாது என்று ஏதாவது norms உள்ளதா?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: அந்த மாதிரி ஏதும் இல்லை. Food Safety Standard-ன்படி 10%-க்கு மேல் alcohol contents இருப்பனவற்றுக்கு expiry date வராது.

துணைச் செயலாளர், சட்டமன்றம்: Lab–க்கு அனுப்பி test செய்வது மட்டும்தான் criteria வா? Visible ஆக bottle-ஐப் பார்த்தால் தெரியுமா?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: Visible ஆக தெரிந்தால் test-க்கு அனுப்பிவிடுவோம்.

துணைச் செயலாளர், சட்டமன்றம்: Sediments அல்லது bottle-ல் ஏதாவது crack இருந்தால் என்ன செய்வீர்கள்.

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: Delivery செய்யும்போது bottle-ல் crack இருந்தால் destruction-க்கு வைத்து விடுவோம்.

திரு. க. அசோகன்: Usually, best use date கொடுக்கிறீர்களா?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: Beer-க்கு மட்டும்தான் கொடுப்போம்; liquor-க்கு இல்லை.

திரு. க. அசோகன்: Recent ஆக particular time தாண்டும் போது பாட்டில் label-ல் உள்ள printing-ல் colour change ஏற்படுவதுபோன்ற ஒரு வசதி வந்திருப்பதாக சொன்னார்கள். அதை ஏன் நீங்கள் உபயோகப்படுத்தக்கூடாது?

துணைச் செயலாளர், சட்டமன்றம்: சட்டமன்ற உறுப்பினர் சொன்ன கருத்தை குறித்துக்கொள்ளுங்கள்.

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: குறித்துக்கொள்கிறோம்.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்தது, Food Safety and Standards (Alcoholic Beverages) Regulations, 2018-ல், amendments to liquor supplied by wholesale goods-ல், Rule 22-ல், BE SAFE – DON'T DRINK ALCOHOL என்று உள்ளது.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: இந்திய உணவுப் பாதுகாப்புக் குழுமம் மற்றும் தரக்கட்டுப்பாடு ஆணையம் அவர்களின் வழிகாட்டுதலின்படி amendment போடுவோம். அம்மாதிரி 3 முறை மேற்கொள்ளப்பட்டுள்ளது.

திரு. S. சேகர்: அதுபோலவே "பாதுகாப்பாக இருப்பீர்–மது அருந்திவிட்டு வாகனம் ஓட்டாதீர்" என எழுதப்பட்டுள்ளது. அதற்கு பதிலாக மது அருந்தினால் liver பாதிப்படையும் என்பதைத் தெரிவிப்பதுபோல ஏதேனும் உருவம் பொறிக்கப்பட்டால் சிறப்பாக இருக்கும் என கருதுகிறேன்.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: ஆம், உருவத்தைப் பார்த்தவுடன் மக்கள் அதன் பாதிப்பு குறித்து எளிதில் தெரிந்துகொள்வார்கள்.

After some discussion, the Committee recommends for warning sign to be in the picturesque manner for the layman also to understand and to give more value for the purpose.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து குறிப்பாணை எண் 46

MEMORANDUM NO.46/2021-2023

Sub: Amendments to Tamil Nadu Liquor Retail Vending (in Shops and Bars) Rules, 2003- Notification Issued - Reg.

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In exercise of the powers conferred by Section 54 of the Tamil Nadu Prohibition Act 1937, (Tamil Nadu Act X of 1937), The Government of Tamil Nadu made the following amendments to the Tamil Nadu Liquor Retail Vending (in Shops and Bars) Rules, 2003.

(G.O.Ms. No.22, Home, Prohibition and Excise (VI) Department, dated 30.07.2019)

AMENDMENTS

In the said Rules, -

(1) in rule 2, -

(a) in clause (i), for the expression "the shortest pathway", the expression "the shortest public pathway" has been substituted;

(b) after clause (p), the following clause has been inserted, namely:-

"(pp) "Population" means the figure of population as officially published in the latest census.";

(2) in rule 8, -

(a) in sub-rule (1), for the expression "in other areas 100 (hundred) metres", the expression "in other areas within 100 (hundred) metres" has been substituted;

(b) in sub-rule (1), after the provisos thereto, the following Explanations has been added, namely:-

"Explanation (1). - (a) wherever the distance of the shop from the place of worship or educational institution needs to be determined, distance shall be measured from the entry door of the shop to the –

(i) nearest gate of the place of worship or educational institution, when such place of worship or educational institution has a compound wall; or

(ii) nearest entrance of the place of worship or educational institution, when such place of worship or educational institution has no compound wall.

(b) When the retail vending shop is located alongwith other shops within a building, the distance would be, the sum total of the length of the shortest public pathway, lane, street or road, generally used by the members of the public till the entry gate of the building in which the shop is located and thereafter, the shortest pathway used by the people to reach the entry door of the shop.

Explanation (2).- (a) Wherever the distance of the shop from the outer edge of National or State Highway or service lane along the Highway needs to be determined, the same shall be measured from the entry door of the shop to the outer edge of the National or State Highways or of a service lane along such highway.

(b) when the retail vending shop is located alongwith other shops within a building, the distance would be, the sum total of the length of the shortest public pathway, lane, street or road, generally used by the members of the public from the outer edge of National or State Highway or service lane along the Highway till the nearest entry gate of the building in which the shop is located and thereafter, the shortest pathway used by the people to reach the entry door of the shop."

The Committee may observe that in order to determine the distance criteria for establishment of liquor shops to reduce the litigations regarding the method of measuring the distance, the Government of Tamil Nadu issued the above amendments to Tamil Nadu Liquor Retail Vending (in Shops and Bars) Rules, 2003.

(G.O.(Ms.)No.25, Home, Prohibition and Excise (VI) Department, dated 27.08.2019)

In the said Rules, in rule 10, sub-rule (5), for the expression "மது நாட்டுக்கு, வீட்டுக்கு, உயிருக்கு கேடு, Liquor – ruins country, family and life," the following expression has been substitutes, namely:-

"CONSUMPTION OF ALCOHOL IS INJURIOUS TO HEALTH

மது அருந்துதல் உடல் நலத்திற்கு கேடு

BE SAFE – DON'T DRINK AND DRIVE

பாதுகாப்பாக இருப்பீர் – மது அருந்திவிட்டு வாகனம் ஓட்டாதீர்"

The Committee may observe that the above amendment has been issued in order to ensure conformity to the standards specified in Food Safety and Standards (Alcoholic Beverages) Regulations, 2018 for distilled and un-distilled alcoholic beverages.

In G.O.Ms.No.25, Home, P&E (VI) Department, dated 27.8.2019, in the first line of Amendment it has been printed as Rule B, whereas it should be printed as Rules, The Committee is of the view that proper care and control be shown while printing and comparing the statutory Notifications before placing it on the Table of the House.

துணைச் செயலாளர், சட்டமன்றம்: இதில் "the shortest pathway" என்று இருந்ததை "the shortest public pathway" என்று மாற்றியுள்ளார்கள். அதாவது பொது மக்கள் பாதிக்கப்படாவண்ணம் கடைகள் அமையும் வகையில் ஒரு TASMAC கடைக்கும் மற்றொரு TASMAC கடைக்கும் உள்ள இடைவெளி குறித்து இவ்வாறு தெரிவிக்கப்பட்டுள்ளது.

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: முதலில் 'பொது மக்களால் பொதுவாக பயன்படுத்தக்கூடிய குறுகிய பாதை, சந்து, தெரு அல்லது சாலை' என்றிருந்தது. அது தற்போது 'பொது மக்களால் பொதுவாக பயன்படுத்தக்கூடிய **குறுகிய பொதுப் பாதை**, சந்து, தெரு அல்லது சாலை' என்று மாற்றப்பட்டுள்ளது.

'மதுபான சில்லறை விற்பனைக் கடையின் அமைவிடம் நகராட்சி மற்றும் மாநகராட்சிப் பகுதிகளில் எந்தவொரு வழிபாட்டுத் தலம் அல்லது கல்வி நிறுவனங்களிலிருந்து 50 மீட்டர் தொலைவிலும், பிற பகுதிகளில் **100 மீட்டர் தொலைவிலும்** எந்தவொரு கடையும் அமைக்கப்படக் கூடாது' என்றிருந்தது, 'மதுபான சில்லறை விற்பனைக் கடையின் அமைவிடம் நகராட்சி மற்றும் மாநகராட்சிப் பகுதிகளில் எந்தவொரு வழிபாட்டுத் தலம் அல்லது கல்வி நிறுவனங்களிலிருந்து 50 மீட்டர் தொலைவிலும், பிற பகுதிகளில் **100 மீட்டருக்குள்ளும்** எந்தவொரு கடையும் அமைக்கப்படக் கூடாது' என்று மாற்றப்பட்டுள்ளது.

திரு. க. அசோகன்: 50 மீட்டர் என்று எப்படி கணக்கெடுக்கிறீர்கள்?

THIRU R.M. ARUMUGAM, DEPUTY SECRETARY TO GOVERNMENT: Distance shall be measured from the entry door of the shop to the nearest gate of the place of worship or educational institution when such place of worship or educational institution has a compound wall or nearest entrance of the place of worship or educational institution, when such place of worship or educational institution has no compound wall.

When the retail vending shop is located along with other shops within a building, the distance would be, the sum total of the length of the shortest public pathway, lane, street or road, generally used by the members of the public till the entry gate of the building in which the shop is located and thereafter, the shortest pathway used by the people to reach the entry door of the shop.

திரு. க. அசோகன்: நீங்கள் சொல்வது சரிதான். ஆனால், எந்தக் கதவு வழியாகவும் வரலாம் என்பதால், அந்த தூரத்தை எவ்வாறு கணக்கிடுகிறீர்கள் என்று கேட்கிறேன். தற்போது Google map போன்றவை வந்துவிட்டதால், அதனை பயன்படுத்தலாம். மேலும் தூரத்தை கணக்கிடும்போது radial distance-ஐப் பார்க்க வேண்டும். இதை implement செய்தால் பொதுமக்களுக்கு பாதுகாப்பாக இருக்கும். தேவையில்லாமல் கோயில் அருகிலோ, பள்ளிக்கூடத்தின் அருகிலோ மதுபானக் கடைகளை அமைக்கக் கூடாது.

துணைச் செயலாளர், சட்டமன்றம்: ஆணையர் அவர்கள் மூலமாக இதனை துறைச் செயலாளர் அவர்களுக்கு தெரிவித்து உரிய நடவடிக்கை எடுக்க வேண்டும்.

திரு. மா. செந்தில்குமார்: தமிழ்நாடு முழுவதும் எத்தனை TASMAC கடைகள் உள்ளன?

திரு. ஆர்.எம். ஆறுமுகம், அரசு துணைச் செயலாளர்: கிட்டத்தட்ட 5,300 கடைகள் உள்ளன.

திரு. மா. செந்தில்குமார்: அவற்றில் bar எத்தனை கடைகளில் உள்ளன?

தலைவர்: Licence வழங்கப்பட்ட bar-கள் மொத்தம் எத்தனை இருக்கின்றன?

உதவி ஆணையர் (மதுவிலக்கு மற்றும் ஆயத்தீர்வை): TASMAC bars குறித்து தெரியவில்லை. Club bars FL-2, FL-3 இரண்டையும் சேர்த்து சுமார் 1,200 கடைகள் உள்ளன.

திரு. மா. செந்தில்குமார்: TASMAC கடைகளில் இருக்கும் பார்களை முறையாக பயன்படுத்துவதில்லை; முறையாக tender விட்டு பார்களை வைப்பதில்லை. அவ்வாறு tender விட்டு முறையாக பார்களை வைத்தால் குடிப்பவர்கள் அந்த பாரிலேயே குடித்துவிட்டு பாட்டில்களையும் அங்கேயே போடுவார்கள். முறையாக tender விட்டு பார்களை வைக்காததாலும், பார்களை முறையாக பராமரிக்காததாலும் ரோட்டிலேயே குடித்துவிட்டு, ரோட்டிலேயோ, பள்ளிக் குழந்தைகள் போகும் வழியிலேயோ போட்டுவிடுவதால் நிறைய சிக்கல்கள் ஏற்படுகின்றன. நிறைய மாவட்டங்களில் இதுபோல் நடக்கின்றன. குறிப்பாக என்னுடைய கள்ளக்குறிச்சி மாவட்டத்தில் கடந்த ஆண்டுகளில் எத்தனை கடைகளில் பார்கள் இருந்தன; அவை முறையாக tender விடப்பட்டு வைக்கப்பட்டனவா என்றும், தற்போது எத்தனை கடைகளில் பார்கள் உள்ளன; அவை முறையாக tender விடப்பட்டு வைக்கப்பட்டனவா என்றும் ஆய்வு வேண்டும். மேலும், அனைத்து மாவட்டங்களிலும், தமிழ்நாடு முழுவதும் இத்தகைய ஆய்வுக்கு உட்படுத்த வேண்டும்.

திரு. இ. பரந்தாமன்: மாண்புமிகு உறுப்பினர் அவர்கள் தெரிவித்த கருத்து மிகவும் முக்கியமானதாகும். இது இந்த அலுவலுக்கு நேரடியாக சம்பந்தமில்லாமல் இருந்தாலும், இது குறித்து நானும் இங்கே தெரிவிக்க வேண்டும் என நினைக்கிறேன். ஏனென்றால், இதனால் அரசாங்கத்திற்கு மிகப் பெரிய கெட்ட பெயர் உருவாகும் சூழ்நிலை இருக்கிறது.

என்னுடைய தொகுதியான எழும்பூரில் ஒரு குறிப்பிட்ட குடியிருப்புப் பகுதியில் மதுபானக் கடை இருந்தது; அதில் பாரும் இயங்கிக்கொண்டிருந்தது. அந்த பாரை தற்போது மூடிவிட்டதால் குடிப்பவர்கள் வெளியிலேயே குடிக்கிறார்கள்; குடித்துவிட்டு வீட்டு வாசலிலேயே அநாகரீகமான செயல்களைச் செய்வதால், யாரும் வெளியில் வர முடிவதில்லை எனவும்; மிகுந்த சிரமம் ஏற்படுகிறது எனவும் complaints வருகின்றன. அனைவரும் கதவை மூடிக்கொண்டு வீட்டிலேயே இருக்க வேண்டிய சூழ்நிலை ஏற்படுகிறது. One way or the other Department is responsible for this. அவர்கள் குடிப்பதற்கான ஒரு இடத்தை provide செய்திருந்தால் இந்த பிரச்சினை ஏற்பட்டிருக்காது; இது ஒரு serious ஆன பிரச்சினை. இதில் சில நிருவாக சிக்கல்கள் இருக்கலாம். ஆனால் TASMAC கடைகளை இயக்கும் வரைக்கும் பார்களுக்கு முறையாக அனுமதி கொடுத்து அதனை பராமரிக்கவில்லையெனில், வீட்டுக்கு தெரியாமல் குடிப்பவர்கள் ரோட்டிலேயே குடித்துவிட்டு பாட்டில்களை அங்கேயே போட்டுவிடுவார்கள். பள்ளிப் பிள்ளைகள், பெண்கள் ரோட்டில் நடந்து செல்லும் வழியில் குடித்துவிட்டு உட்கார்ந்து இருந்தால் நன்றாக இருக்காது. இது அரசுக்கு கெட்ட பெயரை உருவாக்கும். இது குறித்து போலீஸ்

கமிஷனரிடம்கூட பேசலாம் என்றிருந்தேன். எல்லா கடைகளின் முன்பும் போலீஸ் பாதுகாப்பும் போட முடியாது. துறை இதனை அரசின் கவனத்திற்கு எடுத்துச் சென்று கூடியவிரையில் இதற்கு உரிய நடவடிக்கை எடுக்க வேண்டும் என்று மாண்புமிகு குழுத் தலைவர் அவர்களின் அனுமதியோடு கேட்டுக்கொள்கிறேன்.

திரு. S. சேகர்: மதுபானக் கடைகளுக்கு வெளியில் யாரும் குடிக்கக் கூடாது என்று அறிவுறுத்தி, அவ்வாறு குடிக்கும்பட்சத்தில் fine collect செய்தோ அல்லது வழக்கு தொடர்ந்தோ நடவடிக்கை எடுத்தால் இப்பிரச்சினையைக் குறைக்கலாம்; மக்களிடமும் அரசுக்கு நல்ல பெயர் கிடைக்கும்.

திரு. மா. செந்தில்குமார்: குடிப்பவர்கள் மதுபானக் கடைகளில் பார் ஏன் திறக்கப்படவில்லை; அதனால்தான் வெளியில் குடிக்கிறோம் என்று சொல்வார்கள். Bar open செய்யாமல் இருந்தால் அவர்களை ஒன்றும் சொல்ல முடியாது. அரசாங்கம் ஏன் bar இல்லாமல் கடையை திறக்கிறது என்று கேட்பார்கள். TASMAC அருகில் வேறு கடைகளை திறந்தவர்களை கேட்டால் தெரியும், ஒரு கடைகூட நடத்த முடியாது. அந்தப் பகுதியில் அதைச் சார்ந்த கடைகள் வந்தால் மட்டுமே சரியாக இருக்கும். Bar open செய்துவிட்டாலே பிரச்சினை வராது. TASMAC பொறுத்தவரை அங்கு எவ்வளவு சதவிகிதம் விற்பனை நடக்கிறதோ அதை வைத்துத்தான் ஏலத்திற்கு வரும். அருகில் Bar இல்லை என்று சொன்னால் ஏலத்தில் எடுத்தவர்கள் கடையை run செய்ய முடியாது. Bar licence கொடுக்கவில்லை என்று சொன்னால் கடலை, பச்சைப்பயிறு போன்றவற்றை மட்டும்தான் அங்கே விற்பனை செய்ய இயலும். அதனால்தான் Bar நடத்துபவர்களுக்கு முதலீட்டை எடுக்க முடியாமல் போகிறது. எனவே, ஒரு கடைகூட Bar இல்லாமல் நடத்தக்கூடாது. அப்படி இருந்தால்தான் பிரச்சினைகளை தடுக்க முடியும். இதுதான் யதார்த்தமான உண்மை.

திரு. இ. பரந்தாமன்: கடையை நடத்துவதற்கு அனுமதி கொடுக்கும்போது, Bar நடத்துவதற்கும் அனுமதி கொடுக்கவேண்டுமென்று தெரியாதா? ஒரு கடை இருக்கிறது என்றால் அதற்கு பக்கத்திலேயே குடிப்பதற்கான இடமும் வேண்டுமென்ற conditions ஏதும் உள்ளதா?

உதவி ஆணையாளர், மதுவிலக்கு மற்றும் ஆயத்தீர்வை: Commissioner தான் கடை மற்றும் Bar நடத்துவதற்கான licence-ஐ கொடுப்பார்கள். கடையை ஆரம்பித்துவிட்டு, feasibility இருந்தால் Bar-ஐயும் திறக்கலாம்.

திரு. இ. பரந்தாமன்: கடையை திறப்பதற்கு எங்கு அனுமதி கொடுக்கிறீர்களோ அதற்கு அருகில் ஏதாவது ஒரு space கொடுக்க வேண்டும். குடிப்பதற்கு இடமில்லை என்றால் எங்காவது பொது வெளியில்தான் குடிப்பார்கள். TASMAC கடைக்கு புதிதாக apply செய்து licence கொடுப்பதற்கு முன்னால், அங்கேயே அமர்ந்து குடிப்பதற்கு இடம் இருந்தால் கடையை நடத்துவதற்கு அனுமதி கொடுங்கள். எந்தக் கடையை திறக்க அனுமதி கொடுக்கிறோமோ அதனருகில் 200 sq.f. அல்லது 300 sq.f. கடையின் விற்பனைக்கு ஏற்றாற்போல் சேர்த்தே கொடுக்க வேண்டும் என்ற கோரிக்கையை தலைவர் மூலமாக தெரிவித்துக்கொள்கிறேன்.

தலைவர்: இதனை குழு பரிந்துரைக்கிறது.

திரு. இ. பரந்தாமன்: எழும்பூர் மியூசியம் அருகில் மான்டியத் ரோட்டில் எனது வீட்டின் எதிரே உள்ள complex-ல் உள்ள TASMAC கடையில் மதுபானத்தை வாங்கி Bridge-க்கு அடியில் வைத்து குடிக்கிறார்கள். கேட்டால் Bar மூடியிருக்கிறது என்கிறார்கள். Please request the department to take appropriate decision soon.

திரு. மா. செந்தில்குமார்: Bar நடத்துபவர்கள் மாதாமாதம் அரசாங்கத்திற்கு முறையாக கட்டணம் செலுத்த வேண்டும். நிறைய legal terms இருக்கிறது. இதற்கு தீர்வு என்னவென்றால், bar நடத்துவதற்கு சதவிகிதம் வைத்து ஏலம் விட்டால், tender எடுப்பார்கள். TASMAC Supervisor, Deputy Manager ஆகியோர்களை அழைத்து meeting நடத்தினாலே எது சரியாக வரும், எது சரியாக வராது என்று அனைத்து விவரங்களும் தெரியவரும்.

தலைவர்: இதனை குழு பரிந்துரைக்கிறது.

DEPUTY SECRETARY, TNLAS: We will send this as a recommendation to the Department. நீங்கள் துறை Commissioner–ரிடமும், Secretary–யிடமும் சொல்லி இதனை வலியுறுத்துங்கள்.

The Committee recommends that the Deparment should take appropriate action while issuing licence to run a TASMAC shop and see to it a Bar attached to it in order to keep the public place without any nuisance and also to keep clean and tidy.

The Committee also recommends that provision of Bar should be made on tender basis based on the percentage of sales.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, Memorandum No.47

MEMORANDUM NO.47/2021-2023

Sub: Amendments to the Tamil Nadu Cinemas (Regulation) Rules, 1957 - Notification Issued - Reg.

* * *

In exercise of the powers conferred by Section 10 of the Tamil Nadu Cinemas (Regulation) Act, 1955 (Tamil Nadu Act IX of 1955), the Government of Tamil Nadu made the following amendments to the Tamil Nadu Cinemas (Regulation) Rules, 1957:-

(G.O. Ms. No.891, Home (Cinema) Department, dated 30.11.2017)

The amendment hereby made have came into force with effect from 1.12.2017.

In the said Rules, in rule 91-B, for the Table, the following Table has been substituted namely:-

"THE TABLE"

Serial No.	Area	Parking Fee		
		Car/Three Wheeler (Motor)	Two Wheeler (Motor)	Cycle
		(a)	(b)	(c)
		Rupees	Rupees	Rupees
(1)	(2)	(3)		
1	Municipal Corporations/ Municipalities Special Grade	20.00	10.00	Nil
2	Municipalities other than Municipalities, Special Grade	15.00	7.00	Nil
3	Town Panchayats/ Village Panchayats	5.00	3.00	Nil

The Committee observed that there is a delay of 1 year and 3 months in placing the above notification on the Table of the House.

(G.O. Ms. No.1599, Home (Cinema) Department, dated 26.9.2018)

In the said Rules, in rule 80, in sub-rule (7), for the expressions "fifty paise" and "one rupee", the expressions "two rupees" and "four rupees" has been respectively substituted.

The Committee is of the view that in sub-sections (1) to (6) of Section 80 may be renumbered as items (i) to (vi) of sub-section (1) of Section 80 and sub-section (7) of Section 80 may be renumbered as sub-section (2) of Section 80.

The Parking fee and Maintenance charges for all the cinema theatres have been increased accordingly due to price increase of labour cost and overall increase of maintenance cost respectively Accordingly the Notification have been issued.

இந்த Notification, Home (Cinema) Department-ல் வருகிறது. அதில் 'Parking of vehicles in the areas of theatres and maintenance fees' என்று உள்ளது. Based on the request of the owners of the Cinema theatres அதனை உயர்த்தி இருக்கிறார்கள். தற்போது G.O. issue செய்த பிறகு அவை அனைத்து சினிமா அரங்கங்களிலும் உயர்த்தப்பட்டுவிட்டதா?

திரு. கே.வி. பிரசாத், அரசு துணைச் செயலாளர்: தற்போது நடைமுறைப்படுத்திக் கொண்டிருக்கிறார்கள்.

DEPUTY SECRETARY, TNLAS: Does this also apply to theatres attached to Malls.

திரு. கே.வி. பிரசாத், அரசு துணைச் செயலாளர்: By default, Malls-க்கு போகும்போது தனியாக parking fees என்று போட்டுவிடுகிறார்கள். Mall-க்கு உள்ளே theatre இருக்கிறது. தனியாக இல்லை. Malls-க்கு வருகின்றவர்கள், அதனுடைய rate என்னவோ அதை செலுத்திவிடுகிறார்கள்.

துணைச் செயலாளர், சட்டமன்றம்: Further ஆக revision செய்வதற்கு ஏதாவது வாய்ப்பு இருக்கிறதா?

திரு. கே.வி. பிரசாத், அரசு துணைச் செயலாளர்: இந்த G.O. 2017-ல் போடப்பட்டது. அதற்குப்பிறகு கோரிக்கை ஏதும் வரவில்லை.

The Committee observes that there is delay of 1 year and 3 months in placing the Notification on the Table of the House and reiterate its earlier recommendation that the Notifications should be placed before the Assembly within 6 months from the date of issue of Notification.

துணைச் செயலாளர், சட்டமன்றம்: குழு முன் பதிலளித்த அரசு அதிகாரிகள் அனைவருக்கும் நன்றி.

பின்னர் துறை அதிகாரிகள் விடை பெற்றுச் சென்றனர்.

தலைவர்: அடுத்து, வணிக வரி மற்றும் பதிவுத் துறையின் அதிகாரிகளை குழுமுன் விளக்கம் அளிக்க அழைக்கிறேன்.

The following Officers of the Commercial Tax and Registration Department were present:

1. Thiru Devendra Boopathy
   Additional Commissioner
   Commercial Tax and Registration Department
2. Thiru Sivarasu, I.A.S.
   Joint Commissioner
   Commercial Tax and Registration Department
3. Tmt. Puspalatha
   Deputy Secretary to Government
   Commercial Tax and Registration Department
4. Thiru. S. Syed Kasim
   Deputy Secretary to Government
   Commercial Tax and Registration Department
5. Thiru Senthamizh Selvan
   District Registrar, Ooty
6. Thiru Srinivasan
   District Registrar, The Nilgris

The deliberations are summarised as under:

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து குறிப்பாணை எண் 48.

MEMORANDUM NO.48/ 2021– 2023

Sub: Tamil Nadu Value Added Tax Act, 2006 - Tax Exemption, Reduction, Remission and Erratum - Notifications Issued - Regarding.

* * * * *

Section 30(1) of the Tamil Nadu VAT Act, 2006 (Tamil Nadu Act 32 of 2006) empowers the Government to issue notifications with prospective or retrospective exemption or reduction in the rate of tax payable under the said Act.

Section 30(2) of the Tamil Nadu VAT Act, 2006 (Tamil Nadu Act 32 of 2006) provides that any exemption from tax, or reduction in the rate of tax, notified under sub-section (1), may extend to the whole state or to any specified area or areas therein or subject to such conditions as may be specified in the notification.

Section 30(3) of the Tamil Nadu VAT Act, 2006 (Tamil Nadu Act 32 of 2006) empowers the Government to cancel or vary any notification issued under sub-section (1).

Section 31 of the Tamil Nadu VAT Act, 2006 (Tamil Nadu Act 32 of 2006) provides that the Government may, in such circumstances and subject to such conditions as may be prescribed, by notification, remit the whole or any part of the tax or penalty or interest or fee payable in respect of any period by any dealer under this Act.

In exercise of the relevant powers above, the Government have issued the following notifications:-

(G.O.Ms.No.79, Commercial Taxes and Registration (B2), Department, dated 15.10.2014)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act by any dealer on the sale of raw materials used in the manufacture of artificial limbs and calipers to Thiruvalargal Mukti (M.S. Dadha Foundation), Chennai, for a period of two years, subject to certain conditions and declaration form specified therein.

The Committee considers whether a column "Quantity" may be suitably added in such notifications.

(G.O.Ms.No.95, Commercial Taxes and Registration (B2) Department, dated 12.12.2014)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act by any dealer on the sale of certain materials mentioned therein for the construction of the Diamond Jubilee Building for the Cancer Institute (WIA), Chennai, subject to certain conditions specified therein.

The exemption has made shall remain in force from 12.12.2014 and upto 31st December 2015.

(G.O.Ms.No.96, Commercial Taxes and Registration (B2), Department, dated 12.12.2014)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act by any dealer on the sale of goods such as drugs, oxygen, x-ray films, surgical equipments, furniture and fixtures to Tvl. Hindu Mission Hospital, Tambaram (West), Chennai-600045, for a period of two years, subject to certain conditions and declaration form specified therein.

(G.O.Ms.No.4, Commercial Taxes and Registration (B2) Department, dated 8.1.2015)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act by any dealer on the sale of medicines, medical equipments or instruments and accessories required for dialysis to Thiruvalargal Tamilnad Kidney Research Foundation, Chennai-600034, for a period of two years from the date of Publication in the Gazette i.e., 8.1.2015 subject to certain conditions and declaration form specified therein.

The Committee considers whether a column "Quantity" may be suitably added as 'Column 3' and the other columns suitably re-numbered.

(G.O.Ms.No.30, Commercial Taxes and Registration (B2) Department, dated 23.2.2015)

The Government of Tamil Nadu have made an exemption in respect of tax payable under the said Act on the sale of goods produced during the course of training conducted by Tvl. Kshema Rehabilitation Training Centre, Chettupattu, Thiruvannamalai District, subject to the condition that no Input Tax Credit shall be allowed on the tax paid by them on their purchases.

The exemption from payment of VAT to Tvl. Kshema Rehabilitation Training Centre, Chettupattu, Thiruvannamalai District has been ordered for a period of five years with retrospective effect from 1.4.2009 to 31.3.2014.

(G.O.Ms.No.31, Commercial Taxes and Registration (B1) Department, dated 23.2.2015)

The Government of Tamil Nadu have made an exemption in respect of the tax payable under the said Act by the oil companies specified in Explanation III of the Second Schedule to the said Act on the sale of Naphtha to Thiruvalargal Madras Fertilizers Limited, Manali, a Central Public Sector undertaking, and Thiruvalargal Southern Petrochemical Industries Corporation, Tuticorin, for production of Urea, subject to certain conditions and declaration form annexed with the Notification.

The exemption shall come into force on and from the date of issue of this Notification i.e. 23.2.2015 and shall remain in force until further orders.

The Committee considers whether the expression "Quantity" may be suitably added in Column (2).

(G.O.Ms.No.45, Commercial Taxes and Registration (B1) Department, dated 25.3.2015)

NOTIFICATION - I

The Government of Tamil Nadu have made an exemption in respect of the tax payable under the said Act by any dealer on the works contract relating to sizing of yarn with effect from 1st day of April 2015.

NOTIFICATION - II

The Government of Tamil Nadu have made a reduction in rate of tax from 5% to 2% in respect of tax payable under the said Act by any dealer on the sale of Cardamom with effect from 1st day of April 2015.

NOTIFICATION - III

The Government of Tamil Nadu have made a reduction in rate of tax from14.5% to 5% in respect of tax payable under the said Act by any dealer on the sale of Cellular Telephone(Mobile Phone) with effect from 1st day of April 2015.

(G.O.Ms.No.53, Commercial Taxes and Registration (B1) Department, dated 21.4.2015)

NOTIFICATION - I

The Government of Tamil Nadu have ordered remission of a sum of Rs.25,98,43,923/- (Rupees Twenty five crore ninety eight lakhs forty three thousand nine hundred and twenty three only) being the differential tax payable under the said Act in respect of the second point of sale of alcoholic liquors of all kinds for human consumption, beer, wine and draught beer made in the State by the Tamil Nadu State Marketing Corporation Limited to FL2 (Clubs) and FL 3 (hotels) Licensees during the period from 1.4.2013 to 7.11.2013.

NOTIFICATION - II

The Government of Tamil Nadu have ordered remission of a sum of Rs.34,44,18,232/- (Rupees Thirty four crore forty four lakhs eighteen thousand two hundred and thirty two only) being the differential tax payable under the said Act in respect of the third point of sale of alcoholic liquors of all kinds for human consumption, beer, wine and draught beer made in the State by FL2 (Clubs) and FL 3 (hotels) Licensees to the members and consumers during the period from 1.4.2013 to 7.11.2013.

The Committee observed that the remission of tax totaling Rs.60,42,62,155/- (Rupees Sixty crore forty two lakhs sixty two thousand hundred and fifty five only) has been made due to the fact that the FL2 and FL3 licencees have filed a Writ Petition Challenging the retrospective levy of tax and also due to inability to collect the differential tax arising out the retrospective amendment w.e.f. 1.4.2013 made by T.N Act 28 of 2013.

ERRATUM TO THE NOTIFICATIONS

(G.O.Ms.No.32, Commercial Taxes and Registration (B1) Department, dated: 9.3.2012)

Notification I&II

In supersession of the Commercial Taxes and Registration Department Notification Nos.II(1)/CTR/(a-14)/2007, dated 1.1.2007 & II(1)/CTR/30(a-4)/2007, dated 23.3.2007 the Government has made a reduction to two percent of

the taxable turnover in the rate of tax payable under clause (b) of sub-section (1) of Section 7 of the said Act (i) on the sale of ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses and (ii) on the sale of mineral water served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses.

(G.O.Ms.No.103, Commercial Taxes and Registration (B2) Department, dated 1.8.2012)

The Government of Tamil Nadu have made an exemption in respect of the tax payable under the said Act by any dealer on the sale of furnace oil for use in Gensets by the HT consumers registered under the said Act for the period from 1.2.2012 to 30.9.2012, subject to production of the certificate every month, certificate as appended to the Notification.

The above notifications had been placed on the Table of the House on 9.1.2013 and as there were printing errors in the notifications, the Committee in its 14th Report (XIV Assembly) had recommended that the errors be rectified and copies of the same be placed on the Table of the House.

Accordingly, these Notifications were re-printed and placed again on the Table of the House after rectifying the defects.

துணைச் செயலாளர், சட்டமன்றம்: இது 2014 ஆம் ஆண்டு வெளியிடப்பட்ட அரசாணை. பொருட்களின் விற்பனையின்போது, முன்பு வசூலிக்கப்பட்டு வந்த VAT நிருவாக காரணங்களுக்காக GST ஆக வசூலிக்கப்படுகிறது. இங்கு விவாதிக்கப்படவிருக்கும் குறிப்பாணைகள் அனைத்தும் VAT சம்பந்தப்பட்டவை. Tax exemption, reduction, remission and erratum–க்காக Notifications issue செய்யப்பட்டுள்ளன. இவை அனைத்தும் ஏற்கெனவே முடிந்துபோனவை.

கூடுதல் ஆணையாளர்: ஆம். இவை அனைத்தும் பழைய Notifications. VAT சம்பந்தப்பட்டவை. 2017 ஆம் ஆண்டுக்குப் பிறகு GST Act-ன்படி இவை அனைத்தும் GST ஆக வசூலிக்கப்படுகின்றன.

திரு. க. அசோகன்: VAT வசூலித்துக் கொண்டிருக்கும்போது சில disputes காரணமாக நீதிமன்றத்தில் நிறைய வழக்குகள் தொடரப்பட்டன. தற்போது 2017 ஆம் ஆண்டுக்குப் பிறகு GST வந்த பிறகு இவற்றை எப்படி sort out செய்கிறீர்கள்.

கூடுதல் ஆணையாளர்: GST நடைமுறைக்கு வந்தாலும் GST Act-ன் Section 174-ன்படி, பழைய VAT Act-ன்படி என்னென்ன நிலுவைகள் வழங்க வேண்டியிருந்ததோ அவற்றை எல்லாம் வழங்கியிருக்கிறோம்.

திரு. க. அசோகன்: Samadhan Scheme-ன்படி நிலுவையிலுள்ள VAT related issues அனைத்தும் sort out செய்யப்பட்டுள்ளதா?

கூடுதல் ஆணையாளர்: தற்போது Samadhan திட்டத்தை அறிவிப்பதற்கான முன்னேற்பாடுகள் நடைபெற்று வருகின்றன. சட்டமன்றத்தில் இந்த முன்மொழிவுகளை வைக்க தயார் செய்யப்பட்டு, சில காரணங்களால் அவற்றை வைக்கமுடியாமல் போனது. எனவே, அவசர சட்டம் இயற்ற ஏற்பாடுகள் நடைபெற்றன. நமது மாண்புமிகு நிதி அமைச்சர் அவர்கள் அதனை fine tune செய்து சட்டமாக கொண்டுவர முயற்சி எடுத்துக்கொண்டிருக்கிறார்கள்.

திரு. க. அசோகன்: Samadhan திட்டம் கூடியவிரைவில் கொண்டுவரப்பட்டால் அது வணிகர்களிடமிருந்து பெறவேண்டிய நிலுவைத் தொகையை பெற ஏதுவாக இருக்கும்.

கூடுதல் ஆணையாளர்: இத்திட்டம் தயாராக இருக்கிறது. அரசின் பரிசீலனையில் உள்ளது. கூடிய விரைவில் கொண்டுவரப்படும்.

துணைச் செயலாளர், சட்டமன்றம்: சட்டமன்றத்தில் இத்திட்டத்தின் முன்மொழிவை கொண்டு வந்திருக்க வேண்டும். சில காரணங்களால் கடைசி நேரத்தில் கொண்டுவர முடியவில்லை. வரும் சட்டமன்றக் கூட்டத்தொடரில் அது கொண்டுவரப்படும். பிறகு இத்திட்டத்தின் பலன் மக்களுக்குக் கிடைக்கும்.

After some discussion, no modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து குறிப்பாணை எண் 49.

MEMORANDUM NO.49/ 2021 – 2023

Sub: Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 - Exemption from payment of Entry Tax - Notification Issued - Reg.

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(G.O.Ms.No.26. Commercial Taxes and Registration (C2) Department, Dated 28.2.2014)

Section 12 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990) enables the Government to exempt any specified class of importers from payment of the whole or part of the tax payable under the Act.

In exercise of the powers above, the Government have exempted any importer from payment of the whole of the tax payable under the said Act in respect of entry of cars and two wheelers into any local area for sale thereon to Thiruvalar Taipei Economic and Cultural Centre in Chennai and its home-based officials in Tamil Nadu for their official and personal use under reciprocal arrangements with India with effect from 28.2.2004.

துணைச் செயலாளர், சட்டமன்றம்: இதில் Taipei Economic and Cultural Centre, Chennai-க்கு exemption வழங்கி இருக்கிறார்கள். இது எவ்வாறு வழங்கப்பட்டுள்ளது?

கூடுதல் ஆணையாளர்: பொது விற்பனை வரிச் சட்டத்தில் இவ்வாறு exemption வழங்குவதற்கு தனி Notification உள்ளது. அது குறித்த விவரத்தை குழுவிற்கு அளிக்கிறோம். இந்த குறிப்பாணையில் குறிப்பிட்ட சிலருக்கு mutual understanding-ல் under reciprocal arrangements with India வரிவிலக்கு வழங்கப்பட்டுள்ளது.

துணைச் செயலாளர், சட்டமன்றம்: Motor vehicles தவிர வேறு எதற்கெல்லாம் வரிவிலக்கு வழங்கப்படுகிறது?

கூடுதல் ஆணையாளர்: வரிவிலக்கு வழங்குவது குறித்த முன்மொழிவு GST Council-க்கு கொடுக்கப்பட்டு, அவர்களின் உத்தரவின்பேரில் வழங்கப்படுகிறது. வரி நிர்ணயம் செய்வது, வரிவிலக்கு அளிப்பது உள்ளிட்ட அனைத்தும் GST Council-ன் ஆளுகைக்கு உட்பட்டது. GST Council-□□ Union Finance Minister தலைவராகவும் அனைத்து மாநிலத்தின் நிதி அமைச்சர்களும் உறுப்பினர்களாகவும் உள்ளனர். இந்த மன்றத்தில் GST rate, exemption குறித்து முடிவெடுக்கப்படுகிறது. எனவே, முன்மொழிவுகளை மன்றத்தில் வைத்து, அதில் எடுக்கப்படும் முடிவின் அடிப்படையில்தான் நடவடிக்கை எடுக்கப்படுகிறது.

DEPUTY SECRETARY, TNLAS: Do you say that decision of the Council is final and that we can only recommend?

கூடுதல் ஆணையாளர்: ஆம். முன்பு பட்டாசுக்கு பொது விற்பனை வரி 28 சதவிகிதமாக இருந்தது; GST Council-ன் முடிவின்படி 18 சதவிகிதமாக குறைக்கப்பட்டுள்ளது. அதுபோல கிட்டத்தட்ட 36 பொருட்களுக்கு வரி குறைப்பு செய்யப்பட்டுள்ளது. Essential commodities-க்கு வரி குறைப்பு செய்யப்பட்டுள்ளது. இதுவரை 47 GST Council கூட்டம் நடைபெற்றுள்ளது. ஒவ்வொரு கூட்டத்தின்போதும் வணிகர்களிடமிருந்து வரக்கூடிய கோரிக்கைகளை கொண்டுபோய் விவாதித்து, வரியைக் குறைத்திருகிறோம்.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து குறிப்பாணை எண் 50

MEMORANDUM NO.50/ 2021–2023

Sub: Amendment to Tamil Nadu Value Added Tax Rules, 2007- Notification - Issued - Regarding.

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(G.O.Ms.No.50, Commercial Taxes and Registration (B2) Department, dated: 10.4.2015)

In exercise of the powers conferred under sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu have made an amendment to the Tamil Nadu Value Added Tax Rules, 2007.

In the said Rules, in rule 16-A, in sub-rule (1), for the expression "from the end of the year", the expression "from the end of the financial year" shall be substituted.

The above amendment was made by the Government based on the recommendation of the Delegated Legislation Committee.

துணைச் செயலாளர், சட்டமன்றம்: இதில் Tamil Nadu Value Added Tax rules, 2007–ல், sub-rule (1)–ல் "from the end of the year" என்பதற்குப் பதிலாக "from the end of the financial year" என்று மாற்றப்பட்டுள்ளது. This amendment has been made by the Government, based on the recommendation of the Delegated Legislation Committee. **The Committee appreciates the work done by the Department.**

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 51

MEMORANDUM NO.51/ 2021–2023

Sub: Amendments to Tamil Nadu Value Added Tax Rules, 2007 & Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules,1990 - Notified - Regarding.

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NOTIFICATION-I

(G.O.(Ms) No.126, Commercial Taxes and Registration (B1) Department, dated 20.12.2015)

In exercise of the powers conferred by sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu have made the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:-

In the said Rules, in rule 7, the following proviso has been added at the end, namely:-

"Provided that the returns to be filed under sub-rules (1) and (8), by any dealer having his principal place of business or additional place of business in the Revenue Districts of Chennai, Kancheepuram, Thiruvallur, Cuddalore, Thoothukudi or Thirunelveli, for the month of November, 2015 on or before:-

(a) 14th of December 2015, may be filed on or before the 24th December 2015, and

(b) 20th or 22nd of December 2015, may be filed on or before the 31st December 2015."

NOTIFICATION-II

(G.O.(Ms) No.126, Commercial Taxes and Registration (B1) Department, dated 20.12.2015)

In exercise of the powers conferred by sub-sections (1) and (2) of Section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Government of Tamil Nadu have made the following amendment to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules,1990 :-

In the said Rules, in rule 3, to sub-rule (2), the following proviso has been added namely:-

"Provided that the returns to be furnished under this sub-rule, by the importers having their principal place of business or additional place of business, registered under the Tamil Nadu Value Added Tax Act, 2006, in the Revenue Districts of Chennai, Kancheepuram, Thiruvallur, Cuddalore, Thoothukudi or Thirunelveli, for the month of November, 2015 on or before the 20th December 2015, may be furnished on or before the 31st December 2015."

The offices and stocks of many business houses in the certain districts were affected by the heavy rains and floods during the months of November and December 2015. In order to mitigate this grave situation the Government issued the above amendments relating to extension of the time limit for filing monthly returns and payment of tax for the month of November 2015.

The offices and stocks of many business houses in certain districts were affected by heavy rains and floods during the months of November and December 2015. Hence, in this notification, in order to mitigate this grave situation, the Government issued amendments relating to extension of time limit for filing monthly returns and payment of tax for the month of November 2015.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 52

MEMORANDUM NO.52/ 2021 – 2023

Sub: Amendments to Tamil Nadu Entertainments Tax Rules, 1939 - Issued - Reg.

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(G.O.(Ms) No.120, Commercial Taxes and Registration (C1) Department, dated 14.10.2016)

In exercise of the powers conferred by sub-sections (1) and (2) of Section 16 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government issued amendments to the Tamil Nadu Entertainments Tax Rules, 1939.

The Amendments hereby made shall come into force on the 14th October, 2016.

The all amendments are appended to the Notification.

The Committee observed that in order to facilitate electronic administration of all the business process specified under the provisions of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) the Government made the amendments (Tamil Nadu Act 16 of 2015) to the said Act for the adoption of the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000). In tune with the said amendments the Government issued amendments to certain rules and forms under the Tamil Nadu Entertainments Tax Rules, 1939.

The Committee further observed that according to the One Hundred and First Amendment of the Constitution of India; the Panchayats and Municipalities are empowered to levy and collect tax on entertainments and amusements. Accordingly the Government of Tamil Nadu repealed the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) and newly enacted the Tamil Nadu Local Authorities Entertainments Tax Act, 2017.

The Cinema Theatres, Amusement Parks, Indian Premier League, Television Exhibition which comes under the Entertainments Tax Act, 1939 and in order to collect the taxes, fees or any other amounts due under the Act shall be paid electronically to the Government Treasury through the website of Commercial Taxes Department.

However, the Tami Nadu Entertainments Tax Act, 1939 has been repealed and the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (Tamil Nadu Act 20 of 2017) has been enacted. Wherein the said Entertainments in the Act, the tax will be collected by Local bodies.

DEPUTY SECRETARY, TNLAS: In this notification, in exercise of powers conferred by sub-sections (1) and (2) of Section 16 of the Tamil Nadu Entertainments Tax Act, 1939, the Government issued amendments to the Tamil Nadu Entertainments Rules, 1939.

However, the Tamil Nadu Entertainments Tax Act, 1939 has been repealed and the Tamil Nadu Local Authorities Entertainments Tax Act, 2017 has been enacted, wherein for the said Entertainments in the Act, tax will be collected by Local bodies. **இந்த சட்டம் தற்போது நடைமுறைக்கு வந்துவிட்டதா?**

கூடுதல் ஆணையாளர்: ஆம், நடைமுறைக்கு வந்துவிட்டது.

துணைச் செயலாளர், சட்டமன்றம்: பழைய சட்டம் null and void ஆகிவிட்டதா? தற்போது 2017 ஆம் ஆண்டைய சட்டம்தான் நடைமுறையில் உள்ளதா?

கூடுதல் ஆணையாளர்: ஆம், 2017 ஆம் ஆண்டைய சட்டத்தின்படி Local bodies தான் tax collect செய்துகொண்டிருக்கிறார்கள.

After some discussion, no modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 53

MEMORANDUM NO.53/ 2021 – 2023

Sub: Tamil Nadu Value Added Tax Second Amendment) Act, 2015, (Tamil Nadu Act 13 of 2015) - Notified - Regarding.

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NOTIFICATION-I

(G.O.(Ms) No.15, Commercial Taxes and Registration (B1) Department, dated 29.1.2016)

In exercise of the powers conferred by sub-section (1) of Section 79-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu have notified that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, application for refund of excess tax paid or input tax credit at the excess or related to export of goods outside the country, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, input tax credit claim, availment or reversal, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act 32 of 2006 and the rules made thereunder.

The Notification shall come into force on the 29th day of January 2016.

NOTIFICATION-II

(G.O.(Ms) No.15, Commercial Taxes and Registration (B1) Department, dated 29.1.2016)

Under Section 67-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu have notified the following goods for the purposes of the said section:-

(a) Refrigerators, air-conditioners, air-coolers and water-coolers;

(b) Alcoholic Liquors of all kinds for human consumption falling under the Second Schedule to the Act;

(c) All kinds of non-ferrous scraps;

(d) All types of plastic granules, plastic raw materials including master batches, and scraps and all kinds of plastic products;

(e) Tobacco products falling under the Second Schedule to the Act;

(f) Cement, including white cement and their substitutes and concrete mixture;

(g) Granite blocks, ceramic tiles, and marbles of all kinds;

(h) Electrical goods of all kinds;

(i) Iron and Steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), including scrap, stainless steel sheets, iron and steel products;

(j) Cellular Telephone (Mobile Phone) including smart phones and its accessories;

(k) Oil seeds as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(l) Raw Rubber of all grades and qualities;

(m) Sanitary equipments and fittings of every description;

(n) Timber, plywood and wood based products;

(o) Vegetable oils including refined vegetable oils; and

(p) Cotton and Readymade garments.

The Notification shall come into force on the 29th of January 2016.

NOTIFICATION-III

(G.O.(Ms) No.15, Commercial Taxes and Registration (B1) Department, dated 29.1.2016)

In exercise of the powers conferred by sub-sections (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)and in suppression of the Commercial Taxes and Registration Department Notification No. II(1) / CTR / 58(h-14) / 2006 published at pages 8 and 9 of Part II-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 30th December, 2006, the Government of Tamil Nadu have made an exemption in respect of the tax payable under the said Act by any dealer on the sale of goods made by such dealer to a registered dealer for the purpose of setting up, operation and maintenance of a unit located in a Special Economic Zone in the State of Tamil Nadu as notified by the Government of India, or for development, operation and maintenance of a Special Economic Zone by the developer of the Special Economic Zone, if such registered dealer is authorized to establish such units or such other establishments within the Special Economic Zone or to develop, operate and maintain such Special Economic Zone by the Authority specified by the Government of India, subject to the following conditions, namely;-

(a) the dealer obtains and furnishes a Certificate in the format appended; to this notification; and

(b) the goods purchased are used only for the aforesaid purposes.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குறிப்பாணையைப் பொறுத்தவரையில், in exercise of the powers conferred by sub-section (1) of Section 79-A of the Tamil Nadu Value Added Tax Act, 2006, the Government have issued notifications.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 54

MEMORANDUM NO.54 / 2021 – 2023

Sub: Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 (TN Act 16 of 2015) - Adoption of provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) - Notification issued - Regarding.

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(G.O.(Ms) No.16, Commercial Taxes and Registration (C1) Department, dated 29.01.2016)

In exercise of the powers conferred by sub-section (1) of Section 21 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government of Tamil Nadu have notified that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision or rectification, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act X of 1939 and the rules made thereunder.

The Notification shall come into force on the 29th day of January 2016.

This Notification relates to the amendments made to the Tamil Nadu Entertainments Tax Act, 1939 (TN Act X of 1939). In order to facilitate electronic administration of all the business process specified under the provisions of the Tamil Nadu Entertainments Tax Act, 1939, the Government through Tamil Nadu Act 16 of 2015 inserted a new section viz., Section 21 under the said Act as to provide for adoption of the provisions contained in the Information Technology Act, 2000 and the rules made and the directions given thereunder, in so far as they may apply, to the procedures under the said Act.

The Committee observed that the date of commencement of the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 (TN Act 16 of 2015) is yet to be placed on the Table of the House.

In the Gazette Publication, it has been mentioned that the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 (Tamil Nadu Act 16 of 2015) came into force with effect from 29.1.2016. The Committee observed whether the date of commencement of the said Act that is 29.1.2016 has been placed on the Table of the House.

DEPUTY SECRETARY, TNLAS: In order to facilitate electronic administration of all the business processes specified under the provisions of the Tamil Nadu Entertainments Tax Act, 1939, Government through Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015 inserted new section, Section 21 under the said Act to provide for adoption of provisions contained in the Information Technology Act, 2000 and the rules made and the directions given thereunder, in so far as they may apply, to the procedures under the said Act. **இது குறித்து தெரிவிக்கவும்.**

கூடுதல் ஆணையாளர்: ஆம், digitalize செய்வதற்காக நடவடிக்கை எடுக்கப்பட்டுள்ளது.

After some discussion, no modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 55

MEMORANDUM NO.55/ 2023 – 2023

Sub: Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas (Amendment) Act, 2015 (TN Act 17 of 2015) - Adoption of provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) - Notification issued - Regarding.

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(G.O.(Ms) No.17, Commercial Taxes and Registration (C2) Department, dated 29.01.2016)

In exercise of the powers conferred by sub-section (1) of Section 19-A of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Government of Tamil Nadu have notified that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates, shall apply to the procedures relating to application for registration, filing of monthly or annual returns with prescribed enclosures, assessment, reassessment, revision or rectification of assessment, notice of demand or refund due as per such assessment, reassessment or revision

or rectification, appeal or revision petitions, payment, forfeiture and recovery of tax and other levies or fees and all other procedures laid down under the said Tamil Nadu Act 13 of 1990 and the rules made thereunder.

The Notification shall come into force on the 29th day of January 2016.

This Notification relates to the amendments made to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (TN Act 13 of 1990). In order to facilitate electronic administration of all the business process specified under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, the Government through Tamil Nadu Act 17 of 2015 inserted a new section viz., Section 19-A under the said Act as to provide for adoption of the provisions contained in the Information Technology Act, 2000 and the rules made and the directions given thereunder, in so far as they may apply, to the procedures under the said Act.

The Committee observed that the date of commencement of the Tamil Nadu Tax on Entry of Motor Vehicles in to Local Areas (Amendment) Act, 2015 (TN Act 17 of 2015) is yet to be placed on the Table of the House.

In the Gazette Publication, it has been mentioned that the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas (Amendment) Act, 2015 (TN Act 17 of 2015) came into force with effect from 29.1.2016. The Committee observed whether the date of commencement of the said Act i.e. 29.1.2016 has been placed on the Table of the House.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குறிப்பாணையும் குறிப்பாணை எண் 54-ஐப் போன்றதுதான். இதிலும் Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990–ல் உள்ள provisions–ஐ digitize செய்யும்பொருட்டு Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas (Amendment) Act, 2015 கொண்டுவரப்பட்டுள்ளது.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 56

MEMORANDUM NO.56/ 2021 – 2023

Sub: Amendment to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990 - Notified - Regarding.

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(G.O.(Ms) No.19, Commercial Taxes and Registration (C2) Department, dated 29.1.2016)

In exercise of the powers conferred by sub-section (1) of Section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Governor of Tamil Nadu have made the following amendments to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990:-

AMENDMENTS

In the said Rules,-

1. for rule 3, the following rule has been substituted, namely:-

"**3. Submission of returns.-** (1) The returns required to be furnished under section 7 by an importer shall be in Form I and shall be furnished only by online mode through the website of the Commercial Taxes Department. An importer, who is a dealer in motor vehicles and liable to pay tax under the Tamil Nadu Value Added Tax Act, 2006, shall furnish the returns to the assessing authority within whose jurisdiction the place of his business is situated and an importer, other than the aforesaid dealer, shall furnish the returns to the assessing authority within whose jurisdiction his place of residence is situated.

(2) An importer, who is a dealer in motor vehicles and liable to pay tax under the Tamil Nadu Value Added Tax Act, 2006, shall furnish the return for each month within the time limit prescribed in sub-rule (8) of rule 7 of the Tamil Nadu Value Added Tax Rules, 2007.

(3) An importer, other than the dealer specified in sub-rule (2), shall furnish the return only for the quarter in which an entry of motor vehicle into a local area is effected by him, on or before the last day of the month immediately succeeding that quarter.";

2. for rule 4, the following rule has been substituted, namely:-

"4. Payment of tax and penalty and method of payment.-

(1) Every importer required to furnish return under rule 3 shall, on or before the date prescribed for furnishing such return, make payment of the tax due and payable according to such return and penalty, if any, payable by him under section 15 into the Government Treasury either through the website of the Commercial Taxes Department, using online net banking facility or through online linked offline payment facility of such Banks authorised by the Government, for this purpose.

(2) The tax or penalty payable otherwise than according to the electronic return or that which is not paid with such return shall be paid into the Government Treasury in the same manner as prescribed in sub-rule (1).

(3) Every payment of tax or penalty or both under sub-rule (1) or sub-rule (2) shall be deemed to have been received by the Government Treasury only when the authorised bank electronically acknowledges the receipt of such payment to the website of the Commercial Taxes Department.";

3. for rule 13, the following rule has been substituted, namely:-

"**13. Appeals and Revision**.- Every appeal under sub-section 13 shall be in Form XI and every second appeal under sub-section (2) of that section and every revision petition under section 14 shall be in Form XI-A. Every such appeals and revision petition shall be filed through the website of the Commercial Taxes Department by online mode and they shall be accompanied by either the order in original, against which it is made, or a duly authenticated copy thereof.";

4. for rule 16, the following rule has been substituted, namely:-

"**16. Supply of copy of order to the appellant or revision petitioner and to the assessing authority concerned**.- A copy of the order passed in appeal, second appeal or revision shall be furnished to the appellants or the revision petitioner, free of cost, either directly through any of the electronic modes or by uploading it in their registered login in the dealers' portal of the Commercial Taxes Department website. A copy of said order shall also be uploaded in the login portal of the assessing authority or the appellate authority whose order forms the subject of the appeals or revision petition.";

5. after rule 17, the following rule has been added, namely:-

"**18. Digital Signature**,- (1) Any returns, applications, appeals or revision and the connected documents under rules 3 and 13 shall be submitted only by online mode through the website of the Commercial Taxes Department and shall be duly signed using the digital signature certificate of the importer or the person authorised by him in this regard.

(2) if the importer or the authorised person does not possess a digital signature certificate, a hard copy of the returns, applications, appeals or revision and the connected documents furnished by online mode shall be duly signed manually by the importer or the person authorised by him and they shall be submitted within the prescribed period for filing of such returns, appeals, revision, etc., to the respective authorities.

(3) All notices as well as orders assessment under section 8 and reassessment under section 9 and the order of appeal under section 13 and order of revision under section 14 and notice or order of penalty under section 15 of the said Act which are required to be served on the importer of the vehicle under the said Act, shall be duly signed using the digital signature certificate of the authority concerned and communicated to such importer by electronic mail,";

Form-I - relates to returns filing format has been substituted as appended to the notification.

Form-XI - relates to second appeal and revision filing format has been substituted as appended to the notification.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குறிப்பாணையைப் பொறுத்தவரையில் Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990–ல் amendment கொண்டுவரப்பட்டுள்ளது.

The Committee observes that under the headings in Form XI-A for the expression "(See rule 13)", the expression "(See rule 13 & 14)" may be substituted.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 57

MEMORANDUM NO. 57/ 2021 – 2023

Sub: Amendments to Tamil Nadu Value Added Tax Rules, 2007 - Notifications - Issued - Reg.

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(G.O.(Ms) No.18, Commercial Taxes and Registration (B1) Department, dated 29.1.2016)

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu have made the following amendments to the Tamil Nadu Value Added Tax Rules, 2007:-

The amendment have made shall come into force on the 29th January 2016.

AMENDMENTS

In the said Rules:-

1. in rule 4,-

(a) in sub-rule (1), for the expression "within thirty days from the date of commencement of the Act", the expression "within thirty days from the date of commencement of the Business" has been substituted.

(b) for sub-rule (9), (9-A) and (10) the following has been substituted as appended to the Notification.

rule 4 (9) - relates to registration through website

rule 4 (9A) - mentioning the necessary documents accompanied while electronic submission of application for registration.

rule 4 (10) - relates to every partnership business has been necessary to furnishing the details relating to addition of a partner into or retirement of partner from the partnership business without the firm being dissolved to the registering authority.

2. in rule 5,-

(a) in sub-rule (1),-

(i) for clause (a) the following clause has been substituted as appended to the Notification:-

rule 5 (1) (a) - relates to the registering authority has been acknowledged the receipt of an application for registration and issued a certificate of registration in electronic Form D.

(ii) for clause (c), the following clause has been substituted, namely:-

rule 5 (1) (c) - if the certificate of registration is not issued by the registering authority within two working days form the date of receipt of the application or if no notice is issued by the said authority within such period, the applicant shall be deemed to have been duly registered and in such cases the registering authority shall assign a Taxpayer Identification Number within two days on expiry of the said period.

(b) in sub-rule (4), in clause (b), for the expression "in Form E prescribed under this rule", the expression "in electronic Form B along with the connected documents" has been substituted.

(c) after sub-rule(7), the following has been added, namely:-

rule 5(8) - relates to application to amend the certificate of Registration has been made through electronic submission.

3. in rule 6, after sub-rule (1), the following provisos has been added as appended to the Notification.

Provisos - relates to every registered dealer has maintaining accounts in electronic form and if any modification, deletion or addition of features of the accounting or enterprise resource planning software application has been informed to the registering authority.

4. in rule 7, -

(a) for sub-rules (1) and (2), the following sub-rules has been substituted, namely:-

rule 7(1) - relates to filing of returns through electronic form.

(b) sub-rule (5) has been omitted;

(c) for sub-rule (7), the following sub-rule has been substituted namely:-

rule 7(7) - Every registered dealer who deals exclusively in goods specified in the Fourth Schedule to the Act or exempted from the levy of tax by a notification under section 30 shall file return for each year in electronic Form I-1 on or before the 20th day of May of the succeeding year showing the actual turnover for the year.

(d) after sub-rule(9), the following sub-rule has been inserted as appended to the Notification.

rule 7(10) - relates to mentioning the time limit for filing a revised returns by the registered dealer.

5. in rule 8, in sub-rule (6) for the expression "Sections 22, 24, 27, 28 or 29 of the Act", the expression "Sections 22, 24, 25, 27, 28 or 29 of the Act" has been substituted.

6. in rule 9,-

(a) for sub-rule (1), the following sub-rule has been substituted, namely:-

rule 9(1) - relates to mentioning the time limit and electronic form for the deduction and payment of tax under section 13.

(b) in sub-rule (2), for the expression "Form S", the expression "electronic Form S and it shall be generated by the assessing authority after satisfying that the dealer has paid the tax or the dealer has no liability to pay tax has been substituted;

(c) in sub-rule (3), for the expression "Form T", the expression "electronic Form T and it shall be based on the statement filed in electronic Form R" has been substituted;

7. in rule 10,-

(a) after sub-rule (2); sub-rules (2-A)&(2-B) has been inserted as appended to the Notification.

rule 10 (2-A)&2(B) - relates to inspection by assessing authority.

(b) in sub-rule (7); for clauses (a) and (b) has been substituted as appended to the Notification.

rule 10 (7) - relates to claiming of input tax credit.

(c) - in sub-rule (9), clause (a) has been omitted.

8. in rule 11,-

a) in sub-rule (1) for the expression "Form P", the expression "Form P-1" has been substituted.
b) in sub-rule (2), for the expression "Form W", occurring in two places, the expression "electronic Form W" has been substituted.

9. in rule 12-A, for sub-rule (1) has been substituted; it relates to seeking any clarification by the registered dealer through electronic format only.

10. in rule 14, for sub-rules, 1,7,10,11 and 12 has been substituted; these sub-rules are deals with the procedure for appeal, review and enhancement.

11. in rule 15, for sub-rules 3(a), 14,15,17,18(a) has been substituted for sub-rule (19), clause (9) has been omitted.

sub-rule (22) has been added as appended to the Notification.

These sub-rules are deals with electronically generated forms and necessary documents has been carried in the goods vehicle while movement of goods for export and import.

12. in rule 16-A; relates to audit report of Electronic Form WW to submit to concerned authority

13. in rule 17, sub-rule (2), in clause (e), in sub-clause (i), for the expression "Form UU", the expression "electronic Form UU" has been substituted.

14. in rule 19, in sub rule (1), after clause (d), clause (e) has been inserted.

It relates to services of notices, summons or orders will be informed through ectronic mode.

15. in rule 23 has been substituted as appended to the Notification; it relates to electronic payment.

16. in rule 25 has been substituted as appended to the Notification; It relates to submission of every form or documents through the website of the Commercial Taxes Department.

17. Forms C,E,J,L and L1 has been omitted.

18. for Forms A, B, I, I-1, JJ, K, KK, LL, M, MM, N, P, R, T, UU, W, WW, X, Y and Z has been substituted as appended to the Notification.

(G.O. Ms. No.130, CT&R (B1) Department, dated 29.12.2016)

1. in rule 4, in sub-rule (9-B), for clause (C) has been substituted; it relates to documents proof of the place of business.

2. in rule 5, in sub-rule 5, for clause (a) has been substituted; it relates to registering the additional place of business by the registered dealer.

3. in rule 7, in sub-rules (1) and (2) for the expression 'electronic payment of tax' wherever it occurs, the expression "payment of tax as described in rule 23" has been substituted.

4. in rule 9, in sub-rule (1) in clause (b), for the expression 'electronic payment', the expression "payment as described in rule 23" has been substituted.

5. in rule 12-A, in sub rule (1), for the expression "electronic payment of a fee of rupees one thousand" the expression "payment of a fee of rupees one thousand as described in rule 23" has been substituted.

6. in rule 14,-

(a) in sub-rule (2) for the expression "electronic payment of a fee of rupees one hundred", the expression "payment of a fee of rupees one hundred as described in rule 23" has been substituted.

(b) in clause (c) of sub-rules (10) and (11), for the expression "electronic payment of the fee" the expression "payment of the fee as described in rule 23" has been substituted.

7. in rule 15,-

(a) in sub-rule (3), for clause (a) has been substituted; it relates to bill of sale and delivery note.

(b) in sub-rule (14),-

(i) in clause (a) for sub-clause (iii) the following sub-clause has been substituted namely:-

"(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent or From JJ generated by the dealer, who directly exports the goods"

(ii) in clause (b), for sub-clause (iii) has been substituted; it relates to generating the Form of KK.

8. in Form D, for the expression [" See Rule 5(1)(a)] " the expression [See Rule 5(1)(a), 5(5) (a)(ii)] has been substituted.

9. for FORM I, FORM K AND FORM JJ has been substituted as appended to the Notification.

10. in "FORM JJ" for the expression [" See Rules 15 (3), 15 (18), 15 (20), 15(21)"], the expression [See rules 15(3), 15(14), 15(18), 15 (20), 5(21)] has been substituted.

11. in "FORM LL" for the expression [" See Rule 15(17) "], the expression [" See Rules 15(3),15(17) "] has been substituted.

The Committee may observe that the Tamil Nadu Government have power to levy tax on sale of Petroleum crude, High Speed Diesel, Motor Spirit (Commonly known as Petrol), Natural Gas and Aviation Turbine Fuel under the existing Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), till the date on which the Goods and Services Tax Council recommends for levy of Goods and Services Tax on these goods.

Amendments to certain Rules and Forms under TNVAT Rules 2007 issued in G.O.Ms.No.18, Commercial Taxes and Registration Department, dated 29.1.2016 and in G.O.Ms.No.130, Commercial Taxes and Registration Department, dated 29.12.2016.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குறிப்பாணையைப் பொறுத்தவரையில் Tamil Nadu Value Added Tax Rules, 2007-ல் amendment கொண்டுவரப்பட்டுள்ளது.

கூடுதல் ஆணையாளர்: இன்னமும் VAT-ன் purview-ல் மொத்தம் 6 பொருட்கள் வருகின்றன. The basket of petroleum products such as crude, motor spirit, High Speed Diesel are kept outside the purview of GST. இவை VAT-ன் purview-ல்தான் வருகின்றன. அரசுக்கு இதன் மூலமாக சராசரியாக 3,900 கோடி முதல் 4,000 கோடி ரூபாய் வரை வருவாய் வருகிறது.

Tamil Nadu Government have power to levy tax on sale of these items under the existing Tamil Nadu Value Added Tax Act, 2006 till the date on which the Goods and Services Tax Council recommends for levy of Goods and Services Tax on these goods.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 58

MEMORANDUM NO.58/ 2021 – 2023

Sub: Tamil Nadu Value Added Tax Act, 2006 - Amendment to the Notification - Issued - Reg.

* * * * *

(G.O. (2D) No.6, Commercial Taxes and Registration (D2) Department, dated 20.2.2017)

In exercise of the powers conferred by section 31 read with section 88 of the Tamil Nadu Value Added Tax Act, 2006. (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu issued the following amendment to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/29/2008, published at page 58 of part II section 1 of the Tamil Nadu Government Gazette, dated the 30th July 2008:

AMENDMENT

In the said Notification, for the expression "20th December 2000 to 17th August 2001" the expression 1st April 1999 to 19th December 2000" has been substituted.

The Government issued an amendment to the said G.O. by indicating the period of waiver as 1.4.1999 to 19.12.2000 instead of the period from 20.12.2000 to 17.8.2001 being the difference of tax payable on the sale of cycle locks under the Tamil Nadu General Sales Tax Act, 1959 and Central Sales Tax Act, 1956.

DEPUTY SECRETARY, TNLAS: As per the powers conferred by Section 31 read with Section 88 of the Tamil Nadu value Added Tax Act, 2006, amendment has been issued to the Commercial Taxes and Registration Department Notification.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 59

MEMORANDUM NO.59/ 2021 – 2023

Sub: Tamil Nadu Value Added Tax Act, 2006 - Tax exemption - Variation to the Notification - Issued - Reg.

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(G.O.(Ms) No.85, Commercial Taxes and Registration (B2) Department, dated 20.7.2017)

In exercise of the powers conferred by sub-section (3) of Section 30 read with Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Government of Tamil Nadu made the following variations to the Commercial Taxes Department Notification No.(II)(1)/CT/71(b)/2004, dated 29.10.2004, published at pages 1 and 2 of Part-II Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th October 2004, as subsequently varied:-

The variations made shall come into force on the 20th day of July, 2017.

Variations

In the said Notification,-

(1) (i) against the item "(1)Fishermen having mechanized boats", for the expression "Seventy Five Thousand Kilo Litres per annum", the expression "Ninety Thousand Kilo Litres per annum" has been substituted; and

(ii) against the item "(2) Fishermen having country boats fitted with Diesel Engines", for the expression "Fifty Four Thousand Seven Hundred and Twenty Kilo Litres per annum", the expression "Sixty Thousand and Eight Hundred Kilo Litres per annum" has been substituted;

(2) in the Form of Declaration, in the tabular column,-

(i) under the heading "(I)For Mechanised Boats - category:", in the first column, for the expression "75,000 Kilo Litres", the expression "90,000 Kilo Litres " has been substituted; and

(ii) under the heading "(II)For Country Boats fitted with Diesel Engine - category:", in the first column, for the expression "54,720 Kilo Litres", the expression "60,800 Kilo Litres" has been substituted.

DEPUTY SECRETARY, TNLAS: In exercise of powers conferred by Section 30 (3) read with Section 88 of the Tamil Nadu value Added Tax Act, 2006, Government of Tamil Nadu have made variations to the Commercial Taxes and Registration Department Notification.

No modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, குறிப்பாணை எண் 60

MEMORANDUM NO.60/2021-2023

Sub: Amendments to Tamil Nadu Chit Funds Rules, 1984-Reg.

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(G.O.Ms. No.176, Commercial Taxes and Registration (G) Department, dated 29.11.2017)

In exercise of the powers conferred by Section 89 read with Sections 62 and 63 of the Chit Funds Act, 1982 (Central Act 40 of 1982), the Government of Tamil Nadu, in consultation with the Reserve Bank of India, have made the amendment to the Tamil Nadu Chit Funds Rules, 1984.

Amendment

In the said Rules, for Appendix-II, the following Appendix has been substituted, namely:-

"APPENDIX-II

Levy of fees under sections 62 and 63 of the Chit Funds Act, 1982 (Central Act 40 of 1982)

(See rule 42)

TABLE OF FEES

Sl. No. (1)	Category (2)	Fees (3)
1.	For the application for previous sanction to commence or conduct a chit under sub-section (2) of Section 4.	
	(a) When the duration of the chit does not extend beyond a year	Rs.20/- per ticket or instalment whichever is higher subject to a minimum of Rs.500/-
	(b) When the duration of the chit extends beyond a year-	
	(i) When the chit amount does not exceed Rs.5,000/-	Rs.30/- per ticket or instalment whichever is higher subject to a minimum of Rs.500/-
	(ii) When the chit amount exceeds Rs. 5,000/- but does not exceed Rs. 10,000/-	Rs.50/-per ticket or instalment whichever is higher subject to a minimum of Rs.800/-
	(iii) When the chit amount exceeds Rs.10,000/- but does not exceed Rs. 20,000/-	Rs.80/- per ticket or instalment whichever is higher subject to a minimum of Rs.1200/-
	(iv) When the chit amount exceeds Rs.20,000/- but does not exceed Rs.30,000/-	Rs.120/- per ticket or instalment whichever is higher subject to a minimum of Rs.1600/-
	(v) When the chit amount exceeds Rs.30,000/- but does not exceed Rs.40,000/-	Rs.160/- per ticket or instalment whichever is higher subject to a minimum of Rs.2000/-
	(vi) When the chit amount exceeds Rs.40,000/- but does not exceed Rs.50,000/-	Rs.200/- per ticket or instalment whichever is higher subject to a minimum of Rs.2500/-

	(vii) When the chit amount exceeds Rs.50,000/- but does not exceed Rs.1,00,000/-	Rs.250/- per ticket or instalment whichever is higher subject to a minimum of Rs.3000/-
	(viii) When the Chit amount exceeds Rs.1,00,000/- but does not exceed Rs.2,00,000/-	Rs.300/- per ticket or instalment whichever is higher subject to minimum of Rs.3500/-
	(ix) When the Chit amount exceeds Rs.2,00,000/-	Rs.350/- per ticket or instalment whichever is higher subject to minimum of Rs.4000/-
2.	(a) For filing the chit agreement with the Registrar and the Registration of chit under section 7	Rs.100/-
	(b) For every application for registration of alteration, addition to or cancellation of a chit agreement under section 15 and rule 14.	Rs.400/-
3.	For filing the declaration with the Registrar and the grant of a certificate of commencement under sub-section (1) of section 9	Rs.60/-
4.	For filing the certificate under sub-section (2) of section 10	Rs.50/-
5.	For filing a copy of the minutes of the proceedings under section 18.	Rs.50/-
6.	For the audit of balance sheet under section 24 by the Chit Auditor-	
	(a) When the aggregate chit amount of chits covered by the balance sheet does not exceed Rs.10,000/-	Rs.500/-
	(b)When such amount exceeds Rs.10,000/-, for every Rs.1000/- or part thereof in excess of Rs.10,000/-	Rs.100/-

7.	For filing the audited balance sheet under section 24- (a) When the aggregate chit amount of chits covered by the balance sheet does not exceed Rs.5,000/-	Rs.200/-
	(b) When such amount exceeds Rs.5000/- but does not exceed Rs.10,000/-	Rs.500/-
	(c) When such amount exceeds Rs.10,000/- but does not exceed Rs.20,000/-	Rs.800/-
	(d) When such amount exceeds Rs. 20,000/- but does not exceed Rs.30,000/-	Rs.1000/-
	(e) When such amount exceeds Rs. 30,000/- but does not exceed Rs.40,000/-	Rs.1200/-
	(f) When such amount exceeds Rs.40,000/-	Rs.1500/-
8.	For the audit of accounts under sub-section 4 of section 61 by the Chit Auditor-	
	(a) When the chit amount does not exceed Rs.5,000/-	Rs.200/-
	(b) When the chit amount exceeds Rs.5,000/- but does not exceed Rs.10,000/-	Rs.400/-
	(c) When the chit amount exceeds Rs.10,000/- but does not exceed Rs.20,000/-	Rs.800/-
	(d) When the chit amount exceeds Rs.20,000/- but does not exceed Rs.30,000/-	Rs.1200/-
	(e) When the chit amount exceeds Rs.30,000/- but does not exceed Rs.40,000/-	Rs.1600/-
	(f) When the chit amount exceeds Rs.40,000/- but does not exceed Rs.50,000/-	Rs.2000/-

9.	If the balance sheet or accounts are audited under section 24 or sub-section (4) of section 61 at the premises of the foreman or outside the office of the Registrar for each such audit, in addition to fee payable under Articles 6 and 8.	Rs.100/- plus an amount equal to the travelling allowance and daily allowance admissible to the Chit Auditor under the Tamil Nadu Travelling Allowance Rules.
10.	(a) For the application for extension of time for filing the declaration under sub-section (3) of section 7	Rs.500/-
	(b) For the application for approval to appropriate sums from the reserve fund under sub-section (4) of Section 8	Rs.1000/-
	(c) For the application to offer as security the immovable property under sub-rule (5) of rule 18-	
	(i) situated outside the jurisdiction of the Registrar but within the State.	Rs.400/-
	(ii) situated outside the State.	Rs.1000/-
	(iii) for inspecting the immovable property offered as security under section 20 to fix value of the property by the Deputy Registrar of chits.	Rs.1000/-
	(d) for the application for permission to substitute the security during the currency of the chit under sub-section (3) of section 20.	Rs.1000/-
	(e) for the application from the foremen to conduct any draw in the presence of the Registrar or the person deputed by him under sub-section (3) of section 16.	Rs.400/-
	(f) for the application for the prior approval of the Registrar to open a new place of business under sub-section (1) of section 19.	Rs.1000/-
	(g) for the application for extension of time to file copies of documents under section 75.	Rs.600/-

	(h) for the application to award compensation against frivolous or vexatious petition for winding up of chit under sub-section (1) of section 58.	Rs.250/-
	(i) for the application, for injunction order under section 52.	Rs.200/-
	(j) for the application for leave to continue legal proceedings against Foreman under section 55.	Rs.200/-
	(k) Application for attachment of property under sub-section (1) of section 68.	Rs.2000/-
11.	In each case of filing the following with the Registrar-	No Change.
	(a) A copy of each entry relating to the removal of defaulting subscriber under sub-section (3) of section 28.	Rs.100/-
	(b) A copy of each entry relating to the substitution of a subscriber under sub-section (2) of section 29.	Rs.100/
	(c) A copy of entry relating to transfer of the rights of Foreman under section 37.	Rs.100/
	(d) A copy of entry, relating to transfer of non-prized subscriber's right under section 37.	Rs.100/
	(e) A copy of assent of all non-prized and unpaid prized subscribers for withdrawal of a foreman of chit under section 41.	Rs.100/
	(f) A copy of consent of all non-prized and unpaid prized subscribers to the termination of Chit under section 41.	Rs.100/
12.	For petition for decision of dispute	Fifty Rupees for every thousand or part thereof of the amount of claim in dispute.

13.	For application for winding up of Chit- (a) When the chit amount does not exceed Rs.5,000/-	Rs.400/-
	(b) When the chit amount exceeds Rs. 5,000/-	Rs.800/-
14.	For adjournment of any proceedings under the Act.	Rs.500/-
15.	For application for interim stay or relief other than appeals to the Government or any other authority under the Act.	Rs.500/-
16.	For appeal to the State Government or any other authority- (a) When it relates to a chit with a chit amount not exceeding Rs.5,000/- .	Rs.500/-
	(b) When such chit amount exceeds Rs.5,000/- but does not exceed Rs.10,000/-.	Rs.800/-
	(c) When such chit amount exceeds Rs.10,000/- but does not exceed Rs.1,00,000/-.	Rs.1200/-
	(d) When such chit amount exceeds Rs.1,00,000/-.	Rs.2000/-
17.	For inspection of one or more records relating to a chit under section 62 for each inspection.	Rs.100/-
18.	For every 100 words or part thereof of a copy or extract of the records relating to a chit furnished under section 64.	Rs.20/-
19.	For every 100 words or part thereof of a certified copy of any order or judgment or award made by the Registrar or his nominee under section 69.	Rs.20/- subject to a minimum of Rs.35/-.

The Committee observed that with a view to augment revenue to the State, the Government of Tamil Nadu, in consultation with the Reserve Bank of India has revised the various under Tamil Nadu Chit Funds Rules, 1984.

DEPUTY SECRETARY, TNLAS: In exercise of powers conferred by Section 89 read with Section 62 and 63 of the Chit Funds Act, 1982, Government of Tamil Nadu in consultation with the Reserve bank of India, have made amendment to the Tamil Nadu Chit Funds Rules, 1984.

You consider only registered chit fund. Unregistered chit fund run செய்தால் என்ன செய்கிறீர்கள்?

மாவட்ட பதிவாளர், ஊட்டி: நிறைய இடங்களில் இதுபோன்று unregistered chit fund run செய்கிறார்கள். இதனை Economic Offence Wing-ன் Forum முன்பு கொண்டு போய், சாட்சிகள் விசாரிக்கப்பட்டு, registered firm / unregistered firm என்று கண்டறிவோம்.

திரு. இ. பரந்தாமன்: Unregistered chit fund run செய்தால் அதனைத் தடுப்பதற்கு என்ன வழி. ஊரில் உரிய அனுமதியின்றி சீட்டு பிடிக்கிறார்கள். இது ஏமாற்று வேலை அல்லவா. இதற்கு என்ன நடவடிக்கை எடுத்துள்ளீர்கள்?

துணைச் செயலாளர், சட்டமன்றம்: இது இவர்களுடைய purview-ல் வராது; காவல் துறையின் purview-ல் வரும்.

Tamil Nadu Chit funds Rules 1984-ல் வந்தது. அதனை துறை 2002–ல் revision செய்திருக்கிறது. 20 வருடங்கள் ஆகிவிட்டது. அதே கட்டணம்தான் இருக்கிறது. Revision ஏதும் செய்ய வாய்ப்பு இருக்கிறதா என்பதை குழுவிற்கு விளக்கவும்.

மாவட்ட பதிவாளர், உதகமண்டலம்: 2017-ல் revision செய்து அதையும் சட்டமன்றத்தில் place செய்துவிட்டோம்.

After some discussion, no modification was recommended.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, Memorandum No.61

MEMORANDUM NO.61/ 2021 – 2023

Sub: TN VAT Act, 2006 - Appointment of Chairman and Additional Judicial Members to the Tamil Nadu Sales Tax Appellate Tribunal, Chennai and Appointment of Additional Judicial Members to the Tamil Nadu Sales Tax Appellate Tribunal, Coimbatore and Madurai - Notifications - Issued - Reg.

* * * * *

Section 50(1) of the Tamil Nadu Value Added Tax Act, 2006 enables the Government to constitute an Appellate Tribunal consisting of a Chairman and two other members to exercise the functions conferred on the Appellate Tribunal by or under the Act. The Chairman shall be Judicial Officer not below the rank of a District Judge and the other two members shall possess such qualifications as may be prescribed.

Section 50(2) of Tamil Nadu Value Added Tax Act, 2006 enables the Government from time to time to appoint such number of persons to be additional members of the Appellate Tribunal as the Government may deem necessary and for such period as may be specified in this behalf.

Section 50(3) of Tamil Nadu Value Added Tax Act, 2006 enables the Government to fill any vacancy in the membership of the Appellate Tribunal.

Rule 13 of the Tamil Nadu Value Added Tax Rules, 2007 Appellate Tribunal:-

(1) Of the two members of the Appellate Tribunal (other than its Chairman), one shall be an officer of the Commercial Taxes Department of the State Government not below the rank of Additional Commissioner. The other member shall be -

(a) an officer of the Indian Audit and Accounts Service; or

(b) an officer of the Income-tax Department not below the rank of Joint Commissioner of Income- tax; or

(c) an officer of the above cadre in Central Excise Department or Customs Department or Railway Accounts Department or Defence Accounts Department; or

(d) an outsider who is -

(i) a member of the Institute of Chartered Accountant of India, and possess practical experience of not less than five years as a Chartered Accountant; or

(ii) a member of the Institute of Cost and Works Accountants of India and possess practical experience of not less than five years as a Cost Accountant.

(2) Any Additional Member other than a judicial officer of the Appellate Tribunal appointed under subsection (2) of section 50 shall be an officer not below the rank of Joint Commissioner of Commercial Taxes Department of the State Government.

In exercise of the relevant powers above, the Government issued the following notifications:

(G.O.(D) No.115, Commercial Taxes and Registration (A1) Department, dated 5.7.2019)

The Government appointed Thiru N.Ramanathan, District Judge, City Civil Court, Chennai as Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai in the existing vacancy.

Notification - I & II

(G.O.(D) No.116, Commercial Taxes and Registration (A1) Department, dated 8.7.2019)

The Government appointed Tmt. S.Mageswari Banu Rekha, Senior Civil Judge as Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal, Chennai and Thiru G. Kulasekaran, Senior Civil Judge as Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in the existing vacancy.

(G.O.(D) No.157, Commercial Taxes and Registration (A1) Department, dated 30.8.2019)

The Government appointed Thiru S. Assan Mohamed, Senior Civil Judge as Additional Member of Additional Bench of the Tamil Nadu Sales Tax Appellate Tribunal, Madurai.

The Committee observed that in Government Order, Thiru S. Assan Mohamed has appointed as Additional Member of Additional Bench of the Tamil Nadu Sales Tax Appellate Tribunal, Madurai. However in the "Explanatory Note" of the Notification it was mentioned that, appointed as Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal, Madurai. It differs with the Government Order.

In the Notification of G.O.(D) No.157, Commercial Taxes and Registration (A1) Department, dated 30.8.2019 the word Judicial was missing.

In the Notification, the word 'Judicial' has to be added in the name of the post [*i.e.* It has to be printed as Additional Judicial Member / Additional Member (Judicial)].

துணைச் செயலாளர், சட்டமன்றம்: தற்போது எல்லா Appellate Tribunal–லிலேயும் Judicial Members இருக்கிறார்களா, vacancy இருக்கிறதா?

கூடுதல் ஆணையாளர்: Vacancy ஏதும் இல்லை.

The Committee suggests that proper care should be taken by the Department while printing before placing it on the Table of the House.

துணைச் செயலாளர், சட்டமன்றம்: அடுத்து, Memorandum No.62

MEMORANDUM NO.62/2021-2023

Sub: TNGST-Bringing into force the provisions of the Act and notifying the rates of tax on goods and services including exemptions available under the Act- Notifications issued - Reg.

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NOTIFICATION - I

(G.O.Ms. No.55, Commercial Taxes and Registration (B1) Department, dated 28.06.2017)

In exercise of the powers conferred by sub-section (3) of Section 1 of the Tamil Nadu Goods and Services Tax Act, 2017(Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu appointed the 28th day of June, 2017, as the date on which the provisions of Sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act have come into force.

NOTIFICATION - II

(G.O.Ms. No.55, Commercial Taxes and Registration (B1) Department, dated 28.06.2017)

In exercise of the powers conferred by section 146 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified, 'www.gst.gov.in' as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.- For the purposes of this notification, "www.gst.gov.in" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of Section 8 of the Companies Act, 2013 (Central Act 18 of 2013).

2. This notification has come into force on the 28th day of June, 2017.

NOTIFICATION - III

(G.O.Ms. No.55, Commercial Taxes and Registration (B1) Department, dated 28.06.2017)

In exercise of the powers conferred by sub-section (2) of Section 23 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, specified the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of Section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification has come into force on the 28th day of June, 2017

NOTIFICATION

(G.O. Ms No. 59, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Government of Tamil Nadu, on the recommendations of the Council, prescribed that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of,––

(i) one per cent. of the turnover in the State in case of a manufacturer,

(ii) two and a half per cent. of the turnover in the State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and (iii) half per cent. of the turnover in the State in case of other suppliers:

Provided that a registered person shall not be eligible to opt for composition levy under subsection (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

TABLE

S. No.	Tariff item, subheading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. –

(1) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force from the 1st day of July, 2017.

(G.O. Ms. No.60, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (3) of section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu appointed the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act have come into force.

(G.O. Ms. No.61, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, fixed the rate of interest per annum, for the purposes of the sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

Table

S. No.	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	sub-section (1) of section 50	18
2.	sub-section (3) of section 50	24
3.	sub-section (12) of section 54	6
4.	section 56	6
5.	proviso to section 56	9

2. This notification has come into force from the 1st day of July, 2017.

(G.O. Ms. No.62, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified the rate of the state tax of-

(i) 2.5 per cent. in respect of goods specified in Schedule I,

(ii) 6 per cent. in respect of goods specified in Schedule II,

(iii) 9 per cent. in respect of goods specified in Schedule III,

(iv) 14 per cent. in respect of goods specified in Schedule IV,

(v) 1.5 per cent. in respect of goods specified in Schedule V, and

(vi) 0.125 per cent. in respect of goods specified in Schedule VI

appended to the Notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Explanation.- For the purposes of this Schedule.

Schedule-I

(i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.63, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to the notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the state tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

-Schedule -

Explanation.- For the purposes of this Schedule,-

(i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade

between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force with effect from the 1st day of July, 2017

(G.O. Ms. No.64, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts intra-State supplies of goods, the description of which is specified in column (3) of the Table appended to the Notification read with relevant List appended hereto and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the state tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, as specified in the corresponding entry in column (5) of the Table aforesaid.

Explanation. –

-Table- &-List-

(1) In this notification, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.65, Commercial Taxes and Registration (B1 Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, specified the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the state tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

S. No	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
1	(2)	(3)	(4)	(5)
2	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
3	1404 90 10	Bidi wrapper Leaves tendu)	Agriculturist	Any registered person
4	2401	Tobacco leaves	Agriculturist	Any registered person

5	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. Explanation.- For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998)

Explanation. –

(1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force with effect from the 1st day of July, 2017

(G.O. Ms. No.66, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Tamil Nadu Goods and Services Tax Act, 2017

(Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilised input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies)

TABLE

S. No.	Tariff item, heading, sub-heading or Chapter	Description of Goods
(1)	(2)	(3)
1	5007	Woven fabrics of silk or of silk waste
2	5111 to 5113	Woven fabrics of wool or of animal hair
3	5208 to 5212	Woven fabrics of cotton
4	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
5	5407, 5408	Woven fabrics of manmade textile materials
6	5512 to 5516	Woven fabrics of manmade staple fibres
7	60	Knitted or crocheted fabrics [All goods]
8	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
9	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
10	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
11	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
12	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
13	8606	Railway or tramway goods vans and wagons, not self-propelled

14	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
15	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Explanation. –

(1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.67, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by section 55 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, specified the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent of the applicable state tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.68, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the state tax leviable thereon under section 9 of the Tamil Nadu Good and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), namely:-

TABLE

S. No	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)
1	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2	Any chapter	The supply of goods by the CSD to the authorized customers
3	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation. –

(1) In this notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification has come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.69, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification has come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.70, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Government of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.71, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rules (5) of rule 32 of the Tamil Nadu Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

2. This notification has come into force with effect from the 1st day of July, 2017.

(G.O. Ms. No.72, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, notified that the state tax, on the intra-State supply of services of description as specified in column (3) of the Table as appended to the Notification, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table.

-Table-

2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table as appended to the Notification, involving transfer of property in land or undivided share of land, as the case may be, the value of

supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation .– For the purposes of paragraph 2, "total amount" means the sum total of,-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. Explanation.- For the purposes of this notification,-

(i) Goods includes capital goods.

(ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" "Heading" in the annexed scheme of classification of services (Annexure as appended to the Notification).

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(iv)Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Tamil Nadu Goods and Services Tax Act, 2017 and the rules made thereunder.

(v) "information technology software'' means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.

(viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

5. This notification has come into force from the 1st day of July, 2017.

-Annexure-Schedule of classification if services as in the Notification -

(G.O. Ms. No.73, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, exempts the intra-State supply of services of description as specified in column (3) of the Table below from

so much of the state tax leviable thereon under subsection (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

-Table-

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (Central Act 25 of 1961);

(c)"agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (Central Act 22 of 1934);

(g) "airport" has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (Central Act 55 of 1994.);

(h) "approved vocational education course" means, -

(i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (Central Act 52 of 1961); or

(ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;

(i) "arbitral tribunal" has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996);

(j) "authorised dealer of foreign exchange" shall have the same meaning assigned to "Authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (Central Act 42 of 1999);

(k) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(l) "banking company" has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act,1934 (Central Act 2 of 1934);

(m) "brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(n) "business entity" means any person carrying out business;

(o)"business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;

(p) "Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);

(q) "Central Transmission Utility" shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (Central Act 36 of 2003);

(r) "charitable activities" means activities relating to –

(i) public health by way of ,-

(A) care or counseling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion , spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to,-

(A) abandoned, orphaned or homeless children;

(B) physically or mentally abused and traumatized persons;

(C) prisoners; or

(D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

(s)"clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(t) "contract carriage" has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(u)"courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(v) "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (Central Act 52 of 1962);

(w) "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;

(x) "distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;

(y)"educational institution" means an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course;

(z) "electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (Central Act 36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

(za) "e-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

(zb)"general insurance business" has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (Central Act 57 of 1972);

(zc)"general public" means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(zd) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

(zf) "governmental authority" has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017);

(zg)"health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(zh) "incubatee" means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) "inland waterway" means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (Central Act 82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (Central Act 1 of 1917);

(zj) "insurance company" means a company carrying on life insurance business or general insurance business;

(zk) "interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) "intermediary" has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017);

(zm) "legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(zn) "life insurance business" has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938);

(zo) "life micro-insurance product" shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp)"metered cab" means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq)"national park" has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

(zr) "online information and database access or retrieval services" shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (Central Act 13 of 2017);

(zs) "original works" means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) "print media" means,—

(i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (Central Act 25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (Central Act 25 of 1867);

(zu) "port" has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (Central Act 38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (Central Act 15 of 1908);

(zv) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;

(zw) "organized sporting event" means any sporting event,-

(i) organized by a organized sports body where the participating team or individual represent any district, state, zone or country;

(ii) organized –

(A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;

(B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;

(C) by Central Civil Services Cultural and Sports Board;

(D) as part of national games, by Indian Olympic Association; or

(E) under Panchayat Yuva Kreeda Aur Khel Abhiyaan (PYKKA) Scheme;

(zx) ''recognised sports body'' means –

(i) the Indian Olympic Association;

(ii) Sports Authority of India;

(ii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;

(iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;

(v) the International Olympic Association or a federation recognised by the International Olympic Association; or

(vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;

(zy) "religious place" means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zz) "renting in relation to immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

(zza) "Reserve Bank of India" means the bank established under section 3 of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934);

(zzb) "residential complex" means any complex comprising of a building or buildings, having more than one single residential unit;

(zzc) "rural area" means the area comprised in a village as defined in land revenue records, excluding:-

the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;

(zzd) "senior advocate" has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (Central Act 25 of 1961);

(zze) "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zzf) "special category States" shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zzg) "specified organization" shall mean,-

(i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(ii) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (Central Act 35 of 2002);

(zzh) "stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(zzi) "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);

(zzj) "State Transmission Utility" shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (Central Act 36 of 2003);

(zzk) "state transport undertaking" has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(zzl) "tiger reserve" has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

(zzm) "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act,1926 (Central Act 16 of 1926);

(zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (Central Act 38 of 1963);

(zzp) "wildlife sanctuary" means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

(zzq) "zoo" has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972).

3. Explanation.- For the purposes of this notification,-

(i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

4. This notification has come into force from the 1st day of July, 2017.

(G.O. Ms. No.74, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified that on categories of supply of services mentioned in column (2) of the Table as appended to the Notification, supplied by a person as specified in column (3) of the said Table, the whole of state tax leviable under section 9 of the said Tamil Nadu Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table.

-Table-

Explanation.- For purpose of this notification,-

(a)The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

2. This notification has come into force from the 1st day of July, 2017.

(G.O. Ms. No.75, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (2) of section 7 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."

2. This notification shall come into force from the 1st day of July, 2017.

(G.O. Ms. No.76, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (3) of section 54 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Tamil Nadu Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Tamil Nadu Goods and Services Tax Act.

2. This notification has come into force from the 1st day of July, 2017.

(G.O. Ms. No.77, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by section 55 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby specifies, -

(i) United Nations or a specified international organisation; and

(ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, for the purposes of the said section subject to the following conditions:-

(a) United Nations or a specified international organisation shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.

(b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them subject to, -

(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of state tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,–

(I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and

(III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;

(iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;

(v) the refund of the whole of the state tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

Explanation. - For the purposes of this notification, unless the context otherwise requires,"specified international organization" means an international organization declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (Central Act 46 of 1947), to which the provisions of the Schedule to the said Act apply.

2. This notification has come into force from the 1st day of July, 2017.

(G.O. Ms. No.78, Commercial Taxes and Registration (B1) Department, dated 29.06.2017)

In exercise of the powers conferred by sub-section (5) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu, on the recommendations of the Council, notified that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under subsection (1) of section 22 of the said Tamil Nadu Goods and Services Tax Act.

Explanation.- For the purposes of this notification,-

(a) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) "maxicab", "motorcab" and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

2. This notification has come into force from the 1st day of July, 2017.

The Committee observes that in order to levy Goods and Services Tax on the supply of Goods or Services or both which takes place within the State, the Tamil Nadu Goods and Services Tax Act, 2017 was enacted. Consequent to the enactment, in order to facilitate the roll out of the Goods and Services Tax from 1st July, 2017, certain provisions of the Act had to be brought into force; and also the rates of tax on goods and services including exemptions available under the Act were notified.

The Committee also observes that all the notifications were placed on the Table of the House beyond the six months from the date of publication in the government gazette.

துணைச் செயலாளர், சட்டமன்றம்: இந்த Notification GST குறித்தது. அது குறித்து குழுவிற்கு விளக்கவும்.

கூடுதல் ஆணையாளர்: மத்திய விற்பனை வரிச் சட்டம், பொது விற்பனை வரிச் சட்டம், கூடுதல் விற்பனை வரிச் சட்டம், கேளிக்கை வரிச் சட்டம், ஆடம்பரச் சட்டம் போன்ற வணிக வரியைச் சேர்ந்த அனைத்துச் சட்டங்களையும் இணைத்து 2017-ல் GST கொண்டுவரப்பட்டது. GST மத்திய வரி, மாநில வரி, inter-state tax, அதாவது CGST, SGST, IGST என வகைப்படுத்தப்பட்டுள்ளது. முன்னர் பல சதவிகிதங்களில் இருந்த வரி விகிதத்தை தற்போது GST மூலமாக ஒரே வரி விகிதமாக விதிக்கப்படுகிறது. GST தொடர்பான சட்டம், விதிகள், வரி விகிதம், வரி செலுத்தும் முறை போன்றவை தொடர்பாக GST மன்றம் பரிந்துரைக்கும்.

GST-ல் மொத்தம் 4 slab-ல் வரி வசூலிக்கப்படுகிறது. அதாவது, 5%, 12%, 18% மற்றும் 28% என இருக்கிறது. உதாரணத்திற்கு 12% வரி என்று எடுத்துக்கொண்டால், 6% மத்திய அரசிற்கும், 6% மாநில அரசிற்கும் சேரும். சிலவற்றில் compound provision கொடுக்கப்பட்டிருக்கிறது. இதில் எந்த வரியை குறைக்க வேண்டும் என்று சொன்னாலும் GST மன்றம் அதை விவாதித்து அதை CGST-ல் மத்திய வரிச் சட்டமாக போட்டு Notification கொடுப்பார்கள். அவற்றை நம்முடைய அரசு பெற்று, அச்சு மாறாமல் அதை சட்டமாகக் கொண்டுவந்து, G.O. issue செய்தபின் அமல்படுத்துவார்கள். தற்போது 20 கோடி ரூபாய் கீழ் உள்ளவர்கள் மின்னணு முறையில் செலுத்த வழியை உருவாக்கியுள்ளோம். அவர்களுக்கு grievance ஏதும் இருந்தால் appeal-க்கு போகலாம், அதன்பின் Tribunal-க்கு போகலாம்.

முன்பு Tribunal அமைக்கப்படாமல் இருந்தது. தற்போது Tribunal அமைப்பதற்கான அறிவிக்கை 1–10–2022–ல் செய்யப்பட்டுள்ளது. வியாபாரிகளின் மனக்குறையை தீர்ப்பதற்காக Traders' Meeting நடத்தப்படுகிறது. வியாபாரிகள் அலுவலகத்திற்கு நேரில் வந்து சேவைகளை பெறும் சிரமத்தை தவிர்க்க faceless mode என்ற வகையில் முகமற்ற செயலி போன்றவற்றை நடைமுறைப்படுத்துகிறோம்.

திரு. க. அசோகன்: GST-ல் ஒரே வகையான பொருளுக்கு வெவ்வேறு வகையான GST tariff கொடுக்கிறீர்கள். உதாரணத்திற்கு, கல்யாணப் பத்திரிகை என்று எடுத்துக்கொண்டால், வெவ்வேறு rate-ல் இருக்கிறது. அதை எப்படி justify செய்வீர்கள்? எப்படி பில் போடுகிறார்கள்? பில்லுடன் கல்யாணப் பத்திரிகையை சமர்ப்பிக்கப்போவதில்லை. உதாரணத்திற்கு, 300 ரூபாய்க்கு அடித்த கல்யாண பத்திரிகையை 30 ரூபாய் என்று பில் போட்டுகூட வாங்கலாம். இதை simplify செய்து ஏன் ஒரே tariff-ல் கொண்டுவரக்கூடாது?

கூடுதல் ஆணையாளர்: HSN (Harmonized System Nomenclature) என்று அழைக்கப்படும் Harmonised Commodity Description and Coding System-ல் 4 digits, 6 digits உள்ள code-ன் அடிப்படையில்தான் எல்லா வரிகளையும் பார்க்க வேண்டும். இதில் ஏற்படும் சிக்கல்களை களைவதற்கு நிறைய வழிமுறைகள் உள்ளன. Joint Commissioner-ரிடம் முறையிடலாம், order போட்டுவிட்டாலும் Appeal செய்வதற்கும் வாய்ப்பு இருக்கிறது.

திரு. க. அசோகன்: HSC code-ஐ நீங்கள் எப்போது பார்ப்பீர்கள்? சிவகாசியில் பார்த்தால் ஏறத்தாழ 3,500 printers இருக்கிறார்கள். யார் யார் என்ன செய்கிறார்கள் என்று தெரியாது. எனவே, simplify செய்து ஒரே tariff ஆக கொண்டுவந்தால் நன்றாக இருக்கும்.

GST செலுத்துவதைக் கண்காணிக்க அதிக எண்ணிக்கையில் Check post அமைத்து வியாபாரிகள் சோதனை செய்யப்படும்போது தேவையற்ற காலவிரயம் ஏற்படுகிறது. குறிப்பாக சிவகாசியில், தற்போது தீபாவளி பண்டிகை நேரம் என்பதால் பட்டாசு போன்ற பொருட்கள் குறிப்பிட்ட நேரத்தில் சென்றடைவதில் சிரமம் ஏற்படுகிறது. இதனை துறை முறைப்படுத்த வேண்டும்.

Sales target, marketing target என்று உள்ளதுபோல tax target என்று இருக்கிறதா?

கூடுதல் ஆணையாளர்: அரசுக்கு வணிக வரித் துறையின்மூலமாக போன வருடம் 1 இலட்சத்து 5 ஆயிரம் கோடி வசூல் செய்துள்ளோம். தமிழ்நாட்டின் மொத்த வருவாய்

ஆதாரத்தில் 74% வணிகவரித் துறையிலிருந்துதான் வருகிறது. இந்த வருடம் 1 இலட்சத்து 30 ஆயிரம் கோடி வசூல் செய்ய வேண்டுமென்ற இலக்கை நோக்கி போய்கொண்டிருக்கிறோம்.

தலைவர்: Union Government-க்கும் State Government-க்கும் GST share குறித்து சுருக்கமாக விளக்கவும்.

கூடுதல் ஆணையாளர்: மொத்தமாக இதுவரைக்கும் 54 ஆயிரம் கோடி வசூல் ஆகியுள்ளது. உதாரணத்திற்கு 18% வரி என்றால் 9% மத்திய அரசிற்கு CGST -ஆகவும், 9% மாநில அரசிற்கு SGST-ஆகவும் பிரிக்கப்படுகிறது. மேலும், 5%, 12%, 18% மற்றும் 28% என 4 slabs உள்ளன.

திரு. க. அசோகன்: 18% வரி என்றால், 9% மத்திய அரசிற்கும், 9% மாநில அரசிற்கும் பிரிக்கப்படுகிறது. மத்திய அரசிற்கு செல்லும் 9%-ல் மாநிலத்திற்கு எவ்வளவு return வருகிறது என்றுதான் தலைவர் அவர்கள் கேட்கிறார்கள்.

கூடுதல் ஆணையாளர்: மாநிலங்களால் வசூலிக்கப்படும் SGST மற்றும் CGST-ல், CGST மத்திய அரசுக்கு செல்லும். அதிலிருந்து 41 சதவிகிதம் மத்திய அரசால் அனைத்து மாநிலங்களுக்கும் பகிர்ந்தளிக்கப்படுகிறது.

திரு. இ. பரந்தாமன்: ஒரு பொருளுக்கு 18 சதவிகிதம் GST எனில் அதில் 9 சதவிகிதம் CGST மீதமுள்ள 9 சதவிகிதம் SGST. இதில் 9 சதவிகிதம் CGST மத்திய அரசுக்கு செல்கிறது. இதுபோல various heads-ல் உள்ள அனைத்து பொருட்களுக்கும் CGST மற்றும் SGST வசூலிக்கப்பட்டு, அனைத்து மாநிலங்களிலிருந்தும் வசூலிக்கப்படும் CGST மத்திய அரசின் central pool-க்கு போகிறது. சுமார் 1 இலட்சம் கோடி தமிழ்நாட்டிலிருந்து இவ்வாறு வசூலிக்கப்பட்டு மத்திய அரசுக்கு அனுப்பப்பட்டிருந்தால், அதில் எத்தனை சதவிகிதம் தமிழ்நாட்டுக்கு வழங்கப்படுகிறது?

கூடுதல் ஆணையாளர்: மொத்த மாநிலங்களுக்கான பங்கு 41 சதவிகிதம்.

திரு. இ. பரந்தாமன்: தமிழ்நாட்டின் வரி வசூல் மட்டும் 1 இலட்சம் கோடி இருக்கும்பட்சத்தில், மத்திய அரசின் மொத்த வரி வருவாயில் அவர்களிடமிருந்து நமக்கு வழங்கப்படும் வரியின் சதவிகிதம் என்ன?

இணை ஆணையாளர், கோயம்புத்தூர்: உத்தரப் பிரதேசம், பீகார் போன்ற மக்கள்தொகையை கட்டுப்படுத்தாத, அதிக மக்கள்தொகை உள்ள மாநிலங்களுக்கு மத்திய

அரசால் அதிக நிதி வழங்கப்படுகிறது. வளர்ந்த மாநிலங்களான மகாராஷ்டிரம், தமிழ்நாடு, கர்நாடகா, ஆந்திரா போன்றவற்றுக்கு குறைவான நிதி வழங்கப்படுகிறது. பதினான்காவது நிதிக் குழுவில் இவ்வாறு fix செய்துள்ளார்கள். ஆகவே, வளர்ந்த மாநிலங்களுக்கு போதுமான நிதி வருவதில்லை. இதற்காகத்தான் நமது நிதியமைச்சர் அவர்கள் அதிக நிதி வழங்கக்கோரி மத்திய அரசை வலியுறுத்தி வருகிறார்கள்.

திரு. இ. பரந்தாமன்: Developed States-க்கு குறைவாகவும், Under developed States-க்கு அதிகமாகவும் வழங்க வேண்டுமென மத்திய அரசு சில facts-ன் அடிப்படையில் fix செய்துள்ளது.

இணை ஆணையர், கோயம்புத்தூர்: 1971 ஆம் ஆண்டின் மக்கள்தொகையுடன் 2021 ஆம் ஆண்டின் மக்கள்தொகையை ஒப்பிட்டால் நமது மாநிலம் கடந்த 50 ஆண்டுகளில் மக்கள்தொகையைக் கணிசமாக குறைத்துள்ளது. இதனால் நமது மாநிலத்திற்கு நிதி கிடைப்பதில் பாதிப்பு ஏற்பட்டுள்ளது. கேரள மாநிலத்திற்கு பாதிப்பு அதிகமாக இருகிறது. வளர்ச்சி அடைந்த மற்றும் மக்கள் தொகையைக் கட்டுப்படுத்திய மாநிலங்கள் பாதிப்படைகின்றன. இதற்காகத்தான் நமது நிதியமைச்சர் அவர்கள் விற்பனை வரியை மாநிலங்களுக்கு பிரித்துக் கொடுப்பதில், 1971 ஆம் ஆண்டின் மக்கள்தொகையைத்தான் அடிப்படையாக எடுத்துக்கொள்ள வேண்டுமென போராடுகிறார்.

அவ்வாறு வசூல் செய்யப்படும் நிதியிலிருந்து அதிகமாக வரி வசூல் செய்பவர்களுக்கு குறைவாகவும், குறைவாக வரி வசூல் செய்பவர்களுக்கு அதிகமாகவும் வழங்கப்படுகிறது.

திரு. மா. செந்தில்குமார்: விற்பனை வரியின் சதவிகிதத்தை குறைக்க ஏதேனும் வாய்ப்புள்ளதா?

துணைச் செயலாளர்: விற்பனை வரி சதவிகிதத்தை குறைப்பதைப் பொறுத்தவரையில் GST Council-ல் வைத்து விவாதித்துதான் முடிவு செய்ய இயலும்.

இணை ஆணையாளர், கோயம்புத்தூர்: அனைத்து மாநிலங்களிலிருந்தும் வசூலிக்கப்படும் மொத்த விற்பனை வரியில் மத்திய அரசு 41 சதவிகிதத்தை மாநிலங்களுக்கு வழங்குகிறது. மீதமுள்ள 59 சதவிகிதத்தை மத்திய அரசு அதன் திட்டங்களுக்காக வைத்துக்கொள்கிறது. இதில் 41 சதவிகிதத்தில் ஆந்திர மாநிலத்திற்கு 4 சதவிகிதமும், பீகார் மாநிலத்திறகு 10.58 சதவிகிதமும், உத்தரப் பிரதேசத்திற்கு 11.9 சதவிகிதமும், தமிழ்நாட்டிற்கு 4.079 சதவிகிதமும் வழங்கப்படுகிறது.

திரு. மா. செந்தில்குமார்: Approximate ஆக எவ்வளவு நிதி தமிழ்நாட்டுக்கு வழங்கப்படுகிறது?

கூடுதல் ஆணையாளர்: நமது மாநிலத்திற்கு 4 மாதங்களுக்கு முன்பு 33,311.14 கோடி ரூபாய் allotment வந்திருக்கிறது.

திரு. க. அசோகன்: 33,311 கோடி ரூபாயில் எவ்வளவு பெறப்பட்டுள்ளது?

கூடுதல் ஆணையாளர்: Compensation வர வேண்டியதுபோக மீதமுள்ள மொத்த தொகையும் பெறப்பட்டுள்ளது. நமது நிதித் துறை அமைச்சர் அவர்கள் மாநிலங்கள் எதற்காக வரியை மத்திய அரசுக்கு செலுத்திவிட்டு பிறகு மத்திய அரசிடமிருந்து மாநிலத்திற்கான தொகையை வாங்க வேண்டும்; மாநிலங்களே பிரித்து எடுத்துக்கொள்ளும் வகையில் வழிமுறையைக் கொண்டுவர வேண்டுமென GST Council-ல் குறிப்பிட்டுள்ளார்.

திரு. க. அசோகன்: சிவகாசி மாவட்டத்தைப் பொறுத்தவரையில் தீப்பெட்டி, பட்டாசு போன்றவற்றை உற்பத்தி செய்கிறார்கள். ஆனால் அவற்றில் 80 சதவிகிதம் வேறு மாநிலத்திற்குதான் போகிறது.

இணை ஆணையாளர், கோயம்புத்தூர்: VAT இருக்கும்போது, உற்பத்தி செய்பவர்களுக்கு வரி வசூல் செய்யப்பட்டதிலிருந்து, நிதி அதிகமாக கிடைத்தது. அதனால் தமிழ்நாட்டிற்கு ஆதாயமாக இருந்தது. GST வந்தபிறகு, மக்கள்தொகை அடிப்படையிலும், மாநிலத்தின் வளர்ச்சியின் அடிப்படையிலும் நிதி வழங்கப்பட்டதால், நாம் அதற்கு எதிர்ப்பு தெரிவித்தோம். மகாராஷ்டிரா, குஜராத், தமிழ்நாடு போன்ற உற்பத்தி செய்யும் மாநிலங்களுக்கு இது ஆதாயமாக இல்லை. மேலும், 2022 ஆண்டு வரைக்கும்தான் இழப்பீடு வழங்கப்பட்டது. அதுவும் தற்போது முடிந்துவிட்டது.

திரு. க. அசோகன்: மத்திய அரசிடமிருந்து கூடுதல் நிதியை பெறுவதற்கு என்ன முயற்சி செய்துள்ளீர்கள்?

கூடுதல் ஆணையாளர்: ஒவ்வொரு GST Council-ன்போதும் கோரிக்கையாக வைத்துக்கொண்டிருக்கிறோம். அடுத்த கூட்டம் மதுரையில் நடக்கவிருக்கிறது. அந்தக் கூட்டத்தில் இது குறித்து வலியுறுத்தப்படும்.

The Committee decided to reiterate its earlier recommendation that the Notifications should be placed before the Assembly within 6 months from the date of issue of Notification in the Government Gazette.

துணைச் செயலாளர், சட்டமன்றம்: இந்த குழுக் கூட்டத்தில் கலந்து கொண்டு, மாண்புமிகு குழுத் தலைவர் மற்றும் உறுப்பினர்கள் கேட்ட கேள்விகளுக்கு விளக்கம் அளித்த துறை அலுவலர்கள் அனைவருக்கும் நன்றியைத் தெரிவித்துக்கொள்கிறேன்.

கூடுதல் ஆணையாளர்: சட்டவிதிகள் ஆய்வுக் குழுவின் தலைவர், உறுப்பினர்கள் மற்றும் அலுவலர்களுக்கு வணிக வரி மற்றும் பத்திரப் பதிவுத் துறையின் சார்பாக நன்றியைத் தெரிவித்துக்கொள்கிறேன்.

(பின்னர் துறை அதிகாரிகள் விடைபெற்றுச் சென்றனர்)

மாவட்ட ஆட்சியரின் நேர்முக உதவியாளர் (பொது): நீலகிரி மாவட்டத்திற்கு வருகை புரிந்து கடந்த இரண்டு நாட்களாக சட்ட விதிகள் ஆய்வுக் குழுவின் கூட்டத்தை நடத்தி பல்வேறு பொருள்கள் குறித்து விவாதித்த மாண்புமிகு குழுத் தலைவர் அவர்களுக்கும், உறுப்பினர்களுக்கும் மற்றும் அனைத்து அலுவலர்களுக்கும் நீலகிரி மாவட்டத்தின் சார்பாக நன்றியைத் தெரிவித்துக்கொள்கிறேன்.

Then the meeting concluded.

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TAMIL NADU LEGISLATIVE ASSEMBLY
COMMITTEE ON DELEGATED LEGISLATION
PROCEEDINGS OF THE MEETING
Friday, the 21st June 2024

The Committee on Delegated Legislation met at 4.30 P.M. on Friday, the 21st June 2024 in the Male Members' Lounge Room, Secretariat, Chennai - 600 009.

The following members were present:

CHAIRMAN

1. Thiru. Sivakumar P @ Thayagam Kavi

MEMBERS

2. Thiru. J.L. Eswarappan
3. Thiru. J. J. Ebenezer @ J. John Ebenezer

4. Thiru. PST. Saravanan
5. Tmt. K . Sivagama Sundari
6. Thiru. K. Selvaraj
7. Thiru. T. Ramachandran
8. Thiru. K.R. Jayaram

SECRETARIAT

Dr. K. Srinivasan	-	Principal Secretary
Thiru. A. Ayyanperumal	-	Joint Secretary
Thiru. G. Ganesh	-	Deputy Secretary

முதன்மைச் செயலாளர்: மாண்புமிகு சட்ட விதிகள் ஆய்வுக் குழுவின் தலைவர் அவர்களுக்கும், மாண்புமிகு குழு உறுப்பினர்கள் அனைவருக்கும் சட்டமன்றப் பேரவைச் செயலகத்தின் சார்பாக முதற்கண் வணக்கத்தை தெரிவித்துக்கொள்கிறேன். குழுத் தலைவர் அவர்களை கூட்டத்தை தொடங்கி வைத்து உரையாற்றுமாறு பணிவுடன் கேட்டுக்கொள்கிறேன்.

தலைவர்: சட்ட விதிகள் ஆய்வுக் குழுவிற்கு வருகை தந்திருக்கிற சட்டமன்ற உறுப்பினர்கள் திரு. J.L. ஈஸ்வரப்பன் அவர்களே, திரு. ஜே.ஜே. எபினேசர் என்கிற ஜான் எபினேசர் அவர்களே, திரு. பெ.சு.தி. சரவணன் அவர்களே, திருமதி க. சிவகாமசுந்தரி அவர்களே, திரு. க. செல்வராஜ் அவர்களே, திரு. தி. ராமச்சந்திரன் அவர்களே, திரு. கே.ஆர். ஜெயராம் அவர்களே, சட்டமன்றப் பேரவையின் முதன்மைச் செயலாளர் அவர்களே, இணைச் செயலாளர் அவர்களே, துணைச் செயலாளர் அவர்களே, அலுவலர்களே உங்கள் அனைவருக்கும் முதற்கண் வணக்கத்தை தெரிவித்துக்கொள்கிறேன்.

முதன்மைச் செயலாளர்: சட்ட விதிகள் ஆய்வுக் குழுவால் ஆய்வுக்கு எடுத்துக்கொள்ளப்பட்ட குறிப்பாணைகளின் மீது அளிக்கப்பட்ட குழுவின் பரிந்துரைகளின் அடிப்படையில், தற்போது குழுவின் 10, 11, 12 மற்றும் 13 ஆகிய நான்கு வரைவு அறிக்கைகள் குழுவின்முன் ஒப்புதலுக்காக வைக்கப்படுகின்றன.

சட்ட விதிகள் ஆய்வுக் குழுவின் தற்போதைய உறுப்பினர்களைக்கொண்ட குழுவின் காலம் நிறைவு பெற்று, புதிய உறுப்பினர்களை தேர்ந்தெடுப்பதற்கான அறிவிப்பு மாண்புமிகு பேரவைத் தலைவரால் விரைவில் அறிவிக்கப்பட உள்ள காரணத்தால் இவ்வறிக்கைகளை நாளை (22–6–2024) பேரவையில் சமர்ப்பிப்பதற்கு குழுவின் ஒப்புதல் வேண்டப்படுகிறது.

The Committee took up for consideration the Draft Report **(TENTH REPORT) (16th ASSEMBLY)** relating to the Tamil Nadu Transparency in Tenders Act, 1998 (Tamil Nadu Act 43 of 1998), the Tamil Nadu Local Fund Audit Act, 2014 (Tamil Nadu Act 24 of 2014), the Factories Act, 1948 (Central Act LXIII of 1948), the Tamil Nadu Hostels and Homes for Women and Children (Regulation) Act, 2014 and The Information Technology Act, 2000 (Central Act of 2000).

After some discussion, the Committee approved the Draft Report without any modifications and the Committee authorised the Chairman to sign and present the Report to the Assembly on its behalf.

The Committee took up for consideration the Draft Report **(ELEVENTH REPORT) (16th ASSEMBLY)** relating to The Street Vendors (Protection of Livelihood and Regulation of Street Vending) Act, 2014, (Central Act 7 of 2014), The Tamil Nadu District Municipalities Act, 1920 (TN Act V of 1920) and Municipal Corporations Acts relating to various cities, The Tamil Nadu Municipal Laws (Fourth Amendment) Act, 2012 (TN Act 47 of 2012) and Municipal Corporations Acts relating to various cities, Mines and Minerals (Development and Regulation) Act, 1957 (Central Act 67 of 1957), Tamil Nadu Industrial Township Area Development Authority Act, 1997 (Tamil Nadu Act 33/97) and Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

After some discussion, the Committee approved the Draft Report without any modifications and the Committee authorised the Chairman to sign and present the Report to the Assembly on its behalf.

The Committee took up for consideration the Draft Report **(TWELFTH REPORT) (16th ASSEMBLY)** relating to the Tamil Nadu Prohibition Act, 1937 (TN Act X of 1937), The Tamil Nadu Value Added Tax Act, 2006 (TN Act 32 of 2006), The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), The Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

After some discussion, the Committee approved the Draft Report without any modifications and the Committee authorised the Chairman to sign and present the Report to the Assembly on its behalf.

The Committee took up for consideration the Draft Report **(THIRTEENTH REPORT) (16th ASSEMBLY)** relating to the Tamil Nadu Private Universities Act, 2019 (Tamil Nadu Act 14 of 2019), The Mental Health Act, 1987 (Central Act 14 of 1987), Tamil Nadu Clinical Establishments (Regulation) Act, 1997 (Tamil Nadu Act 4 of 1997), Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939), Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Act, 2018 (Tamil Nadu Act 44 of 2018), The Haj Committee Act, 2002 (Central Act 35 of 2002).

After some discussion, the Committee approved the Draft Report without any modifications and the Committee authorised the Chairman to sign and present the Report to the Assembly on its behalf.

முதன்மைச் செயலாளர்: மாண்புமிகு தலைவர், உறுப்பினர்கள் உள்ளிட்ட அனைவருக்கும் பேரவைச் செயலகத்தின் சார்பாக நன்றியை தெரிவித்துக் கொள்கிறேன்.

The Committee, then, adjourned.

Dr. K. SRINIVASAN
Principal Secretary