TAMIL NADU LEGISLATIVE ASSEMBLY

COMMITTEE ON DELEGATED LEGISLATION

(2008-2009)

(THIRTEENTH ASSEMBLY)

NINTH REPORT

Report on action taken by the Government on the recommendations of the Committee contained in the Fourth Report (Thirteenth Assembly)

(Presented to the Assembly on [illegible] 2009)

Legislative Assembly Secretariat,
Chennai- 600 009.

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TAMIL NADU LEGISLATIVE ASSEMBLY

COMMITTEE ON DELEGATED LEGISLATION

(CONSTITUTED ON 15 TH MAY 2008)

CHAIRMAN

1. Thiru R. Rajendran

MEMBERS

2. Thiru K. Thirunavukkarasu
3. Thiru R. Manickam
4. Thiru A. Rajan
5. Thiru Agri S.S. Krishnamoorthy
6. Thiru S.P. Velumani
7. Thiru R.K. Bharathi Mohan
8. Thiru R.M. Palanisamy
9. Thiru S. Jeyapaul
10. Thiru M.K. periyasamy
11. Dr. K. Nedunchezhian
12. Vacant

SECRETARIAT

Thiru. M. Selvaraj - Secretary

Thiru. A.M.P. Jamaludeen - Joint Secretary

Thiru. P.S.K. Singaravelu - Under Secretary

REPORT OF THE COMMITTEE ON DELEGATED LEGISLATION ON THE ACTION TAKEN BY THE GOVERNMENT ON THE RECOMMENDATIONS OF THE COMMITTEE CONTAINED IN THE FOURTH REPORT (THIRTEENTH ASSEMBLY)

Part - I

INTRODUCTION

I, the Chairman of the Committee on Delegated Legislation having been authorised by the Committee present this Ninth Report on its behalf.

2. This Report relates to action taken by the Government on the recommendations of the Committee contained in the Fourth Report (Thirteenth Assembly) presented to the Assembly on 17.4.2008.

3. The Committee for the year 2008-2009 was constituted on the 15th May, 2008.

4. The Committee considered the statement of action taken by the Government on the recommendations of the Committee contained in the said Report at its meeting held on the 8th July 2009 at Chennai-2 and also approved the draft Report on the same day.

5. The recommendations of the Committee in respect of the Tamil Nadu General Sales Tax Act, 1959 contained in the said report has been included in Part-II of this Report.

6. Detailed statement showing the subject matter of the notification considered and recommendations made in the said Report and the statement of action taken on them by the Government and the decision of the Committee thereon are appended to this Report as Annexure.

7. The Committee approved this Report at its meeting held at Chennai on the 8th July 2009.

Part - II

Tamil Nadu General Sales Tax Act, 1959

(1. G.O.Ms.No.378, Commercial Taxes and Registration Department, dated 8.9.2004)

In the Fourth Report (Thirteenth Assembly) the Committee decided to hear the Secretary to Government Commercial Taxes and Registration Department regarding the delay of issue of notification issued in the Government Gazette.

As the Secretary, Commercial Taxes and Registration Department has not been heard. The Committee decided to reiterate its earlier recommendation.

(2. G.O.Ms.No.199, Commercial Taxes and Registration Department, dated 29.12.2004)

In the Fourth Report (Thirteenth Assembly) the Committee observed that the percentage of previous rate of Tax and the existing as well as reduced percentage of tax should be mentioned in the Notification itself.

As the statement of action taken furnished by that Department in respect of the recommendations of the Committee. The Committee decided to reiterate its earlier recommendation.

(3. G.O.Ms.No.5, Commercial Taxes and Registration Department, dated 19.1.2005)

In the Fourth Report (Thirteenth Assembly) the Committee recommended that in future the body of the Notification should be more specific and the period of exemption allowed should also be mentioned in the Notification.

As the statement of action taken has not so far been furnished by the Commercial Taxes and Registration Department in respect of the recommendations of the Committee. The Committee decided to reiterate its earlier recommendation.

Chennai - 600 009
8th July, 2009
Thiruvalluvar Aandu, 2040.

R. RAJENDRAN
CHAIRMAN

TRUTH ALONE TRIUMPHS

PROCEEDINGS




தமிழ்நாடு சட்டமன்றப் பேரவை
TAMIL NADU LEGISLATIVE ASSEMBLY
வாய்மையே வெல்லும்
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TAMIL NADU LEGISLATIVE ASSEMBLY

WEDNESDAY, THE 8TH JULY 2009

The Committee on Delegated Legislation met at 4-00 P.M. on Wednesday, the 8th July 2009 in the Committee Hall, Legislator's Residential Complex, Omandhoorar Government Estate, Chennai 600 002.

The following were present:

CHAIRMAN

Thiru R. Rajendran

MEMBERS

Thiru K. Thirunavukkarasu
Thiru R. Manickam
Thiru A. Rajan
Thiru Agri S.S. Krishnamoorthy
Thiru R.K. Bharathi Mohan
Thiru R.M. Palanisamy
Thiru S. Jeyapaul
Thiru M.K. periyasamy
Dr. K. Nedunchezhian

SECRETARIAT

Thiru. A.M.P. Jamaludeen - Joint Secretary
Thiru. P.S.K. Singaravelu - Under Secretary

Thiru.R.Vivekanandan, Additional Secretary to Government, Law Department was also present.

At the outset, Joint Secretary (Assembly) welcomed the Chairman and Members and stated that the Committee was to consider six Memoranda and a draft Action Taken Report.

The Committee then took up for consideration the six Memoranda and then the Statement of Action Taken by the Government in Commercial Taxes and Registration Department on the recommendations of the Committee contained in its Fourth Report (XIII Assembly) and approved the draft Action Taken Report without any modification and authorised the Chairman to sign and present the Report to the Assembly on its behalf.

STATEMENT OF ACTION TAKEN BY THE GOVERNMENT ON THE RECOMMENDATIONS OF THE COMMITTEE CONTAINED IN ITS FOURTH REPORT (THIRTEENTH ASSEMBLY)

Sl. No.1, Item No.1

(G.O. Ms. No.378, Commercial Taxes and Registration Department, dated 8.9.2004)

Joint Secretary briefed the Committee about the recommendation made by the Committee in its Fourth Report of Thirteenth Assembly.

The Committee decided to reiterate its recommendation..

Sl. No.2, Item No.2

(G.O. Ms.No.199, Commercial Taxes and Registration Department, dated 29.12.2004)

Joint Secretary briefed the Committee about the recommendation made by

the Committee in its Fourth Report of Thirteenth Assembly.

The Committee decided to reiterate its recommendation.

Sl. No.3, Item No.3

(G.O. Ms.No.5, Commercial Taxes and Registration Department, dated 19.1.2005)
(G.O. Ms.No.11, Commercial Taxes and Registration Department, dated 7.2.2005)

The Committee read and recorded the statement of action taken by the Government.

Sl. No.4, Item No.4

(G.O. Ms. No.5, Commercial Taxes and Registration Department, dated 19.1.2005)

Joint Secretary briefed the Committee about the recommendations of the Committee contained in its Fourth Report and stated that reply was not received by this Secretariat.

திரு. **அக்ரி. எஸ்.எஸ். கிருஷ்ணமூர்த்தி:** இந்தக் குழுவிற்கு உரிய மரியாதை தரப்பட வேண்டும். குழுவின் பரிந்துரைமீது எடுக்கப்பட்ட நடவடிக்கை குறித்து இதுவரைக்கும் பதில் அனுப்பாத அரசுச் செயலாளரை குழுமுன் அழைத்து விளக்கம் கேட்க வேண்டும்.

திரு. **ஆர்.எம். பழனிசாமி:** உறுப்பினர் சொல்வது சரி. இந்தக் குழுவிற்கு அதிக அதிகாரங்கள் உள்ளன. குழுவின் பரிந்துரை குறித்து என்ன நடவடிக்கை எடுக்கப்பட்டது என்பதை சம்பந்தப்பட்ட அரசுச் செயலாளரை நேரில் அழைத்து விளக்கம் கேட்கலாம்.

திரு. **எஸ். ஜெயபால்:** சம்பந்தப்பட்ட துறைச் செயலாளரை அழைத்துப் பேசாமல் இந்தக் குழுவில் நாம் மட்டும் கூடிப் பேசுவதால் என்ன பயன்?

திரு. **அக்ரி. எஸ்.எஸ். கிருஷ்ணமூர்த்தி:** விதிகள் இயற்றும்போது ஏதாவது மாறுபாடு அதாவது deviation இருந்தால் அதை அடிப்படையாக வைத்து deviation செய்திருக்கிறார்கள் என்பதை நாம் துறைச் செயலாளரை அழைத்துதான் விளக்கம் கேட்க வேண்டும்.

பின்னர் குழு சம்பந்தப்பட்ட துறைச் செயலாளரை அழைத்து விளக்கம் கேட்கலாம் என்று முடிவு செய்தது.

திரு. அக்ரி. எஸ்.எஸ். கிருஷ்ணமூர்த்தி: அரசினால் வெளியிடப்படுகின்ற ஆணைகளின் அடிப்படையில் மாவட்டங்களில் என்னென்ன வேலைகள் நடைபெறுகின்றன என்பது குறித்து குழு ஆய்வு செய்து அறிக்கை கொடுக்கலாம்.

திரு. ஆர்.எம். பழனிசாமி: மேற்கு வங்காளத்தில் உள்ள Committee on Subordinate Delegation குழு அம்மாநிலத்தில் உள்ள பல்வேறு மாவட்டங்களில் நடைபெறும் வளர்ச்சிப் பணிகளை ஆய்வு செய்து அறிக்கை அளிக்கும் என்று அம்மாநிலத்திற்கு ஆய்வுப் பயணம் மேற்கொண்டபோது நம் குழுவிடம் தெரிவித்தார்கள். நம்முடைய குழுவும் அம்மாதிரி ஆய்வுப் பயணம் மேற்கொண்டு அறிக்கை அளிக்கலாம். நம்முடைய குழுவிற்கு அத்தகைய அதிகாரம் உள்ளது.

திரு. அக்ரி. எஸ்.எஸ். கிருஷ்ணமூர்த்தி: பொதுக் கணக்குக் குழு, பொது நிறுவனங்கள் குழு கூட்டத்திற்கு மாவட்ட ஆட்சித் தலைவர் கலந்துகொள்கிறார். நம் குழுக் கூட்டத்திற்கும் அவரை வரச் சொல்ல வேண்டும். அப்பொழுதுதான் அந்தந்த மாவட்டத்தில் நடைபெறும் வளர்ச்சிப் பணிகள் குறித்து சம்பந்தப்பட்ட சட்டமன்ற உறுப்பினர்கள் அவரிடம் கேட்டு அறிந்துகொள்ள முடியும்.

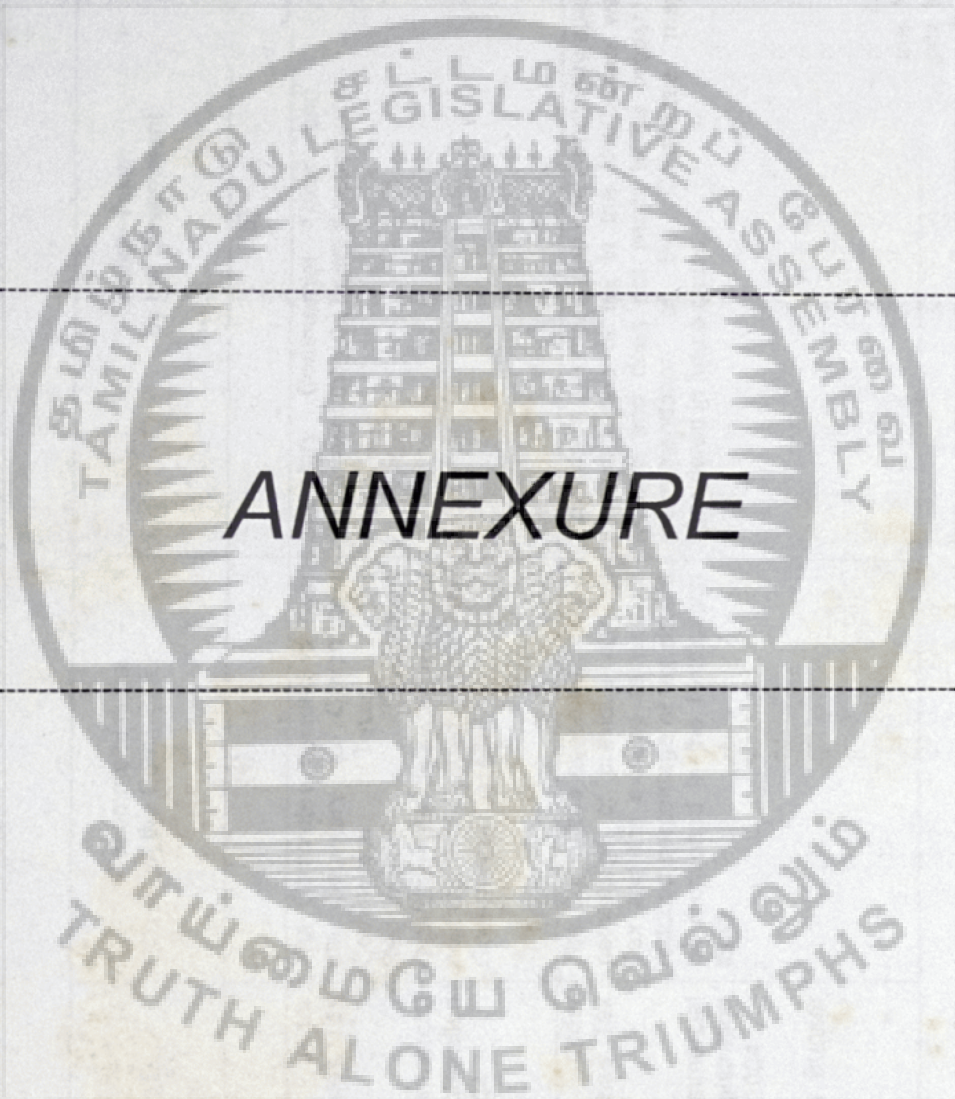
தலைவர்: மேற்கு வங்காள மாநிலத்தில் நடைபெறுவதுபோல நாமும் ஆய்வுப் பயணம் மேற்கொண்டு வளர்ச்சிப் பணிகளைப் பார்வையிட்டு அறிக்கை தரலாம்.

சென்னையில் நடைபெறும் கூட்டங்களுக்கு துறைச் செயலாளரை அழைத்து நாம் விளக்கம் கேட்கலாம். பேரவையில் வைக்கப்பட்ட அனைத்துப் பொருள்கள் தொடர்பான அறிவிக்கைகள் குறித்து நாம் இரண்டு நாட்கள் கூட்டம் நடத்தி விரிவாக விவாதிக்கலாம்.

DRAFT REPORT ON THE ACTION TAKEN BY THE GOVERNMENT ON THE RECOMMENDATIONS OF THE COMMITTEE CONTAINED IN ITS FOURTH REPORT (XIII ASSEMBLY)

The Committee approved the Draft Report without any modification and authorized the Chairman to sign and present the Report on its behalf to the Assembly.

The Committee, then, adjourned.


தமிழ்நாடு சட்டமன்றப் பேரவை
TAMILNADU LEGISLATIVE ASSEMBLY
வாய்மையே வெல்லும்
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ANNEXURE


தமிழ்நாடு சட்டமன்றப் பேரவை
TAMIL NADU LEGISLATIVE ASSEMBLY
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STATEMENT OF ACTION TAKEN BY THE GOVERNMENT ON THE RECOMMENDATIONS OF THE COMMITTEE CONTAINED IN ITS FOURTH REPORT (XIII ASSEMBLY)

Sl. No.	Item No. in Part-II in the Main Report	Subject	Recommendations of the Committee	Action Taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1	1	Notifications issued under Tamil Nadu General Sales Tax Act 1959 G.O. Ms. No.378, Commercial Taxes and Registration Department dated 8.9.2004	The Committee decided to hear the Secretary to Government Commercial Taxes and Registration Department regarding the delay of issue of notification issued in the Government Gazette.	Secretary, Commercial Taxes and Registration Department may be heard if necessary.	The Committee decided to reiterate its earlier recommendation.
2	2	Notifications issued under Tamil Nadu General Sales Tax Act 1959 G.O. Ms. No.199, Commercial Taxes and Registration Department dated 29.12.2004 Reducing Sales Tax on Bunker fuel to 4%	The Committee observed that the percentage of previous rate of Tax and the existing as well as reduced percentage of tax should be mentioned in the Notification itself.	Since there are more than one commodity specifying the exact rate of tax in the Notification was not feasible and does not seem to be proper. The recommendation of the Committee may be considered in future cases.	The Committee decided to reiterate its earlier recommendation.

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(1)	(2)	(3)	(4)	(5)	(6)
3	3	Notifications issued under Tamil Nadu General Sales Tax Act 1959 1. G.O. Ms. No.5, Commercial Taxes and Registration (B2) Department dated 19.1.2005 1. G.O. Ms. No.11, Commercial Taxes and Registration (B2) Department dated 7.2.2005	The Committee was of the view that it would be better to specify the relevant Section in the Notification.	Since the G.O. specifies certain conditions, the recommendation of the Committee to invoke Section 17(2) is acceptable. Since the Tamil Nadu General Sales Tax 1959, has been repealed. The implementation of the recommendation of the Committee may be considered in future cases under Tamil Nadu Value Added Tax Act 2006. Commercial Taxes and Registration Department U.O.Note No.6608A/B2/2008-3, dated 17.9.2008)	The Committee read and recorded the statement of action taken by the Government.
4	4	Notifications issued under Tamil Nadu General Sales Tax Act 1959 G.O. Ms. No.5, Commercial Taxes and Registration (B2) Department dated 19.1.2005	The Committee recommended that in future the body of the Notification should be more specific and the period of exemption allowed should also be mentioned in the Notification.	Reply not received.	The Committee decided to hear the Secretary to Government for explaining the reasons for not furnishing reply on the recommendations of the Committee.

M. SELVARAJ,
SECRETARY.