



# TAMIL NADU GOVERNMENT GAZETTE

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

The following Ordinance which was promulgated by the Governor on the 23rd October 2010 is hereby published for general information:—

#### TAMIL NADU ORDINANCE No. 5 OF 2010.

#### *An Ordinance to amend the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010.*

WHEREAS, the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purpose hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

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

Short title and commencement.

(2) It shall come into force at once.

Tamil Nad Act  
20 of 2010.

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

Amendment of section 2.

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

Amendment of section 4.

23rd October 2010.

**SURJIT SINGH BARNALA,**  
Governor of Tamil Nadu.

**EXPLANATORY STATEMENT**

In order to provide a scheme for settlement of arrears of tax, penalty and interest under the Tamil Nadu General Sales Tax, Central Sales Tax and allied Acts, for which assessment has been made prior to the 1st day of April 2007, the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (Tamil Nadu Act 20 of 2010) was enacted. Some of the traders have now represented to the Government that the scheme may be made applicable to all the arrears pertaining to the assessment years upto 2006-2007 even though the assessments were finalized after the cut off date of 31-03-2007. Considering these representations and also the fact that the Tamil Nadu Value Added Tax Act, 2007 has come into force from 01-01-2007, it is felt that carrying the old arrears into the new tax regime further will not only burden the department, but also the maintenance and collection of the said arrears would not be cost effective. The Government have, therefore, decided to amend the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (Tamil Nadu Act 20 of 2010) so as to extend the benefit of settlement of arrears of tax, penalty and interest under the Tamil Nadu General Sales Tax, Central Sales Tax and allied Acts upto the assessment year 2006-2007 in respect of which assessments have been made prior to the 1st day of June 2010.

2. The Ordinance seeks to give effect to the above decision.

(By order of the Governor)

S. DHEENADHAYALAN,  
*Secretary to Government,*  
*Law Department.*