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Tamil Nadu Bills

CONTENTS

Bills:	Pages.
No. 23 of 2011—Tamil Nadu Payment of Salaries (Amendment) Act, 2011.	116-118
No. 24 of 2011—Chennai City Police (Extension to the Chennai City Suburban Area) Act, 2011.	119-121
No. 25 of 2011—The Tamil Nadu Fiscal Responsibility (Amendment) Act, 2011.	123-124
No. 26 of 2011—The Tamil Nadu Panchayats (Amendment) Act, 2011.	125-126
No. 27 of 2011—Tamil Nadu Entertainments Tax (Second Amendment) Act, 2011.	127-129
No. 28 of 2011—Tamil Nadu Value Added Tax (Second Amendment) Act, 2011.	131-132
No. 29 of 2011—Tamil Nadu Value Added Tax (Third Amendment) Act, 2011.	133-136
No. 30 of 2011—Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2011.	137-138
No. 31 of 2011—Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2011.	139-140
No. 32 of 2011—Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011.	141-146
No. 33 of 2011—Tamil Nadu Appropriation (No. 2) Act, 2011. ..	147-153

**BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY OF THE
STATE OF TAMIL NADU**

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 23 of 2011***A Bill further to amend the Tamil Nadu Payment of
Salaries Act, 1951.***

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

Short title and
commence-
ment.

1. (1) This Act may be called the Tamil Nadu Payment of Salaries (Amendment) Act, 2011.

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

Amendment of
section 12-B.

2. In section 12-B of the Tamil Nadu Payment of Salaries Act, 1951, in sub-section (2-B), in clause (i), for the expression “dies”, the expression “dies or disappears leaving his family”, shall be substituted.

Tamil Nadu
Act XX of
1951.

STATEMENT OF OBJECTS AND REASONS.

The Government have decided to provide for sanction of pension to the family of any person who had been or is a Member of Legislative Assembly or of the Legislative Council or of both whose whereabouts are not known.

2. To give effect to the above decision, the Government have decided to amend the Tamil Nadu Payment of Salaries Act, 1951 (Tamil Nadu Act XX of 1951) suitably.

3. The Bill seeks to give effect to the above decision.

J JAYALALITHAA,
Chief Minister.

FINANCIAL MEMORANDUM.

The Bill when enacted would involve expenditure from the Consolidated Fund of the State.

2. It is not, however, possible to estimate at this stage with any degree of accuracy of expenditure to be incurred in giving effect to the provisions of the Bill.

J JAYALALITHAA,
Chief Minister.

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 24 of 2011

A Bill to repeal the Chennai City Police (Extension to the Chennai City Suburban Area) Act, 2008.

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

1. (1) This Act may be called the Chennai City Police (Extension to the Chennai City Suburban Area) Repeal Act, 2011.

Short title and commencement.

(2) It shall be deemed to come into force on 24th August 2011.

2. The Chennai City Police (Extension to the Chennai City Suburban Area) Act, 2008 (hereinafter referred to as the repealed Act) is hereby repealed.

Repeal.

3. (1) With effect on and from the 24th day of August 2011, the local area comprising the limits of the police stations specified in the Schedule to the repealed Act shall stand transferred and become part and parcel of the City of Chennai as notified under the Chennai City Police Act, 1888 (Tamil Nadu Act III of 1888).

Transfer of area and saving.

(2) The police force functioning under the repealed Act immediately before the 24th day of August 2011 (hereinafter in this section referred to as the existing police force) shall, on the 24th day of August 2011, be deemed to be the police force constituted under the Chennai City Police Act, 1888 (Tamil Nadu Act III of 1888) and every member of the existing police force holding the office immediately before the 24th day of August 2011 shall be deemed to be appointed on the 24th day of August 2011 as members of the police force for the City of Chennai.

(3) The repeal of the repealed Act shall not affect,—

(a) all proceedings (including by way of investigations) pending before any police officer of the existing police force immediately before the 24th day of August 2011, shall be deemed to be proceedings pending before him in his capacity as the holder of the office to which he is appointed under the repealed Act and shall be dealt with accordingly.

(b) Where any power or function which may be exercised or discharged under any law by the Commissioner of Police or other police officer, as the case may be, for Chennai City Suburban Area in the capacity of an Executive Magistrate under the repealed Act shall stand transferred to the Commissioner of Police for Chennai or other police officer, as the case may be, and the officer to whom such proceedings stand so transferred shall either proceed *de novo* or from the stage of such transfer.

STATEMENT OF OBJECTS AND REASONS

On the 24th August 2011, the Hon'ble Chief Minister has announced on the floor of the Legislative Assembly for formation of Greater Chennai Police Commissionerate by merging Chennai Suburban Police Commissionerate with the Chennai City Police Commissionerate for better administration. Accordingly, the Government have issued order to merge the Chennai Suburban Police Commissionerate with the Chennai City Police Commissionerate to form a Greater Chennai Police Commissionerate.

2. To give effect to the above order, it has become necessary to repeal the Chennai City Police (Extension to the Chennai City Suburban Area) Act, 2008 (Tamil Nadu Act 54 of 2008).

3. The Bill seeks to achieve the above object.

J JAYALALITHAA,
Chief Minister.

FINANCIAL MEMORANDUM.

The Bill when enacted and brought into operation would involve expenditure from the Consolidated Fund of the State. It is, however, not possible at this stage to estimate the expenditure with any degree of accuracy to be incurred as a result of the proposed legislation.

J JAYALALITHAA,
Chief Minister.

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 25 OF 2011

A Bill further to amend the Tamil Nadu Fiscal Responsibility Act, 2003.

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

1. (1) This Act may be called the Tamil Nadu Fiscal Responsibility (Amendment) Act, 2011.

Short title and commencement.

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

2. In sub-section (2) of Section 4 of the Tamil Nadu Fiscal Responsibility Act, 2003 after clause (b), the following clause shall be inserted, namely:—

Amendment of section 4.

Tamil Nadu
Act
16 of 2003.

“(bb) maintain the ratio of total outstanding debt to Gross State Domestic Product with medium term goal of not being more than 24.5 per cent during 2011-2012; 24.8 per cent during 2012-2013; 25.0 per cent during 2013-2014; 25.2 per cent during 2014-2015 and thereafter maintain such per cent as may be prescribed”.

STATEMENT OF OBJECTS AND REASONS

It is proposed to amend the Tamil Nadu Fiscal Responsibility Act, 2003 (Tamil Nadu Act 16 of 2003) to include the targets for Debt - Gross State Domestic Product ratio for the period from 2011-2012 to 2014-2015, so as to avail the benefit of interest relief on National Small Savings Fund, write-off of outstanding loans from Government of India administered by Ministries other than Ministry of Finance and state specific Needs Grants as recommended by the Thirteenth Finance Commission for the award period of 2010-2015.

2. The Bill seeks to achieve the above object.

O. PANNEERSELVAM,
Minister for Finance.

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 26 of 2011

A Bill further to amend the Tamil Nadu Panchayats Act, 1994.

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

1. (1) This Act may be called the Tamil Nadu Panchayats (Amendment) Act, 2011.
(2) It shall come into force at once.

Short title and commencement.

Tamil Nadu Act 21 of 1994.

2. After Section 28-A of the Tamil Nadu Panchayats Act, 1994, the following section shall be inserted, namely.-

Insertion of new section 28-AA.

“28-AA. Special provision relating to election.- Notwithstanding anything contained in this Act or the rules made or orders issued under this Act, for the first election for the village panchayats, panchayat union councils and district panchayats to be held immediately after the date of commencement of the Tamil Nadu Panchayats (Amendment) Act, 2011, the territorial area of wards, the number of wards in every village panchayat, panchayat union and district panchayat and the number of members to be returned by each such wards shall be the same as they exist on the date of commencement of the Tamil Nadu Panchayats (Amendment) Act, 2011.”.

STATEMENTS OF OBJECTS AND REASONS.

Following the replacement of the multi-member wards with the single member ward in the Village Panchayats, an elaborate exercise on delimitation of wards in village panchayats, based on the 2001 population census figures was taken up by the District Collectors / Inspectors of Panchayats in the last one year and the same has been completed recently. Further, due to expansion of the territorial areas of certain Municipalities and Municipal Corporations, corresponding delimitation of rural local bodies have also been done and both the said exercises have been completed recently. Now a fresh delimitation of all the Panchayat Unions and District Panchayats, based on 2001 census figures have to be undertaken and this process cannot be completed before the next ordinary elections to the rural local bodies which is scheduled to be conducted before 24th October 2011. The Government, have therefore decided to conduct the said ordinary election to the rural local bodies based on the existing territorial area of wards of the panchayats, number of wards, the number of members to be returned from such wards and to amend the Tamil Nadu Panchayats Act, 1994, suitably, for the said purpose.

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

K.P. MUNUSAMY,
*Minister for Municipal Administration
and Rural Development.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 27 of 2011

A Bill further to amend the Tamil Nadu Entertainments Tax Act, 1939.

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

1. (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

2. In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (hereinafter referred to as the principal Act),—

Amendment of section 3.

(1) after clause (3-A), the following clause shall be inserted, namely:—

“(3-B) “direct to home service” means distribution of multi channel television programmes by using a satellite system by providing television signals direct to subscribers’ premises without passing through an intermediary such as cable operator;”;

(2) in clause (4), after the expression “Snooker or the like is provided”, the expression “or direct to home service or a cricket tournament conducted by the Indian Premier League” shall be added;

(3) in clause (9), after the expression “recreation parlour”, the expression “or any person providing direct to home service or the Indian Premier League” shall be inserted;

(4) to clause (10), the following proviso shall be added, namely:—

“Provided that in the case of a cricket tournament conducted by the Indian Premier League, any complimentary ticket issued in excess of two per cent of the seating capacity of the stadium shall be taxable.”.

3. In section 4 of the principal Act, in sub-section (1), in clause (a),—

Amendment of section 4.

(1) in sub-clause (i),-

(i) in item (A), for the expression “fifteen per cent”, the expression “thirty per cent” shall be substituted;

(ii) in item (B), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted;

(2) in sub-clause (ii), for the expression “ten per cent”, the expression “twenty per cent” shall be substituted.

4. After section 4-H of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 4-I and 4-J.

“4-I. *Tax on direct to home service.*—(1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the ‘entertainment tax’) calculated at the rate of thirty per cent of the gross charges excluding the service tax, received by the provider of a direct to home service.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4,7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).

4-J. Tax on Cricket Tournament conducted by Indian Premier League.—

(1) Notwithstanding anything contained in sections 4 and 7, there shall be levied and paid to the State Government a tax (hereinafter referred to as the (entertainment tax') on any cricket tournament conducted by the Indian Premier League calculated at the rate of twenty five per cent of the gross payment for admission inclusive of the amount of tax.

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The provisions of this Act (other than sections 4(1), 7 and 13) and the rules made thereunder shall, so far as may be, apply in relation to the tax payable under sub-section (1).”.

Amendment of
section 7-A.

5. In section 7-A of the principal Act,—

(1) in sub-section (1), after the expression “recreation parlour”, the expression “or direct to home service” shall be inserted;

(2) in sub-section (3), after the expression “section 4-G”, the expression “or section 4-I or section 4-J” shall be inserted.

Amendment of
section 7-B.

6. in section 7-B of the principal Act,—

(1) in sub-section (1),—

(a) after the expression “any amount collected for television exhibition”, the expression “or any charges received for direct to home service” shall be inserted;

(b) after the expression “or 4-G”, the expression “or 4-I” or 4-J shall be inserted;

(c) after the expression “on such payment for recreation parlour under section 4-G”, the expression “or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J” shall be inserted;

(2) in sub-section (2),—

(a) after the expression “any amount collected for television exhibition”, the expression “or any charges received for direct to home service” shall be inserted;

(b) after the expression “or 4-G”, the expression “or 4-I or 4-J” shall be inserted;

(c) after the expression “on such payment for recreation parlour under section 4-G”, the expression “or on such charges received for direct to home service under section 4-I or on such payment for admission to a cricket tournament conducted by the Indian Premier League under section 4-J” shall be inserted;

Amendment of
section 10.

7. in section 10 of the principal Act, in sub-section (1), after the expression “or section 4-G”, the expression “or section 4-I or section 4-J” shall be inserted.

STATEMENT OF OBJECTS AND REASONS.

The Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) does not contain any provision to levy tax in respect of entertainment provided by DTH (Direct to Home service) and the cricket tournaments organised by the Indian Premier League (IPL). In certain States, entertainment tax has been levied on DTH service and on cricket tournaments conducted by the IPL. The Government have, therefore, decided to include the DTH service and the cricket tournaments conducted by the IPL within the definition of the term "entertainment" and to levy entertainment tax under the said Act.

2. In order to mobilise additional revenue resources, the Government have also decided to increase the rate of tax for admission to any cinematography exhibition in a theatre under the said Act.

3. The Government have, therefore, decided to amend the Tamil Nadu Entertainment Tax Act, 1939 (Tamil Nadu Act X of 1939) suitably, for the above said purposes.

4. The Bill seeks to give effect to the above decisions.

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 28 of 2011

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Second Amendment) Act, 2011.

Short title and commencement.

(2) It shall come into force at once.

2. After section 48 of the Tamil Nadu Value Added Tax Act, 2006, the following section shall be inserted, namely:—

Insertion of new section 48-A.

“48-A. Clarification and Advance Ruling.—

(1) The Government may constitute a State Level Authority for Clarification and Advance Ruling, (hereinafter in this section, referred to as the Authority) comprising of the Commissioner of Commercial Taxes and two Additional Commissioners to clarify, any point concerning the rate of tax, on an application by a registered dealer:

Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(2) No application shall be entertained where the question raised in the application,—

(i) is already pending before any appellate or revising authority of the department or Appellate Tribunal or any Court; or

(ii) relates to an issue which is designed apparently for avoidance of tax:

Provided that no application shall be rejected under this sub-section without giving the applicant a reasonable opportunity of being heard and where the application is rejected, reasons for such rejection, shall be recorded in the order.

(3) The order of the authority shall be binding,—

(i) on the applicant who has sought for the clarification or advance ruling;

(ii) in respect of the goods in relation to which the clarification or advance ruling was sought; and

(iii) on all the officers working under the control of the Commissioner of Commercial Taxes.

(4) The Authority shall have power to review, amend or revoke its clarification or advance ruling at any time for good and sufficient cause after giving an opportunity of being heard to the affected parties.

(5) An order giving effect to such review or amendment or revocation shall not be subject to the period of limitation.

STATEMENT OF OBJECTS AND REASONS.

Under the erstwhile Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), section 28-A empowered the Commissioner of Commercial Taxes to issue clarification to a registered dealer on any point concerning the rate of tax under that Act. No such provision is available in the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006). Considering the advantages of the concept of Advance Ruling, it is proposed to constitute a State Level Authority for Clarification and Advance Ruling, comprising the Commissioner of Commercial Taxes and two Additional Commissioners to clarify, any point concerning the rate of tax, on an application by a registered dealer. The Government have, therefore, decided to amend the said Tamil Nadu Act 32 of 2006 suitably for the purpose.

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

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 29 of 2011

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Third Amendment) Act, 2011.

Short title and commencement.

(2) (a) The provisions of this Act except section 5 shall be deemed to have come into force on the 12th day of July 2011.

(b) Section 5 shall be deemed to have come into force on the 3rd day of August 2011.

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

Amendment of First Schedule.

(1) in Part-B,—

(a) for the heading “Goods which are taxable at the rate of 4 per cent.”, the heading “Goods which are taxable at the rate of 5 per cent.” shall be substituted;

(b) the entries against Serial Number 2 shall be omitted;

(c) the entries against (i) and (ii) of Serial Number 27 shall be omitted;

(d) the entries against Serial Number 127 shall be omitted.

(2) in Part-C,—

(a) for the heading “Goods which are taxable at the rate of 12.5 per cent.”, the heading “Goods which are taxable at the rate of 14.5 per cent.” shall be substituted;

(b) after Serial Number 9 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(9-A) Beedi and Beedi Tobacco.”;

(c) after Serial Number 13 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“(13-A)(i) Cellular Telephone (Mobile Phone);

(ii) i-pod;

(iii) i-phone;

(iv) LCD Panels/ LED Panels;

(v) DVDs and CDs;

(vi) Parts and accessories of all the above.”.

3. In the Second Schedule to the principal Act, after Serial Number 12 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

Amendment of Second Schedule.

“13 (i) Unmanufactured tobacco, tobacco refuse;

(ii) Gutkha, Pan masala;

(iii) Cigars and Cheroots and Cigarettes, Cigarillos of tobacco or of tobacco substitutes;

At the point of first sale in the State. 20 per cent.”.

(iv) Hookha/ hoodku tobacco;

(v) Smoking mixtures for Pipes and Cigarettes;

(vi) Homogenised or reconstituted tobacco;

(vii) Chewing tobacco;

(viii) Preparations containing chewing tobacco;

(ix) Jarda, Scented tobacco;

(x) Snuff of tobacco and preparations containing snuff;

(xi) Tobacco extracts and essence;

(xii) Cut tobacco;

(xiii) Any other tobacco product, not specified in any of the Schedules.

Amendment of Fourth Schedule.

4. In the Fourth Schedule to the principal Act,—

(1) Part-A and all the entries thereunder shall be omitted.

(2) in Part-B,—

(a) the entry against Serial Number 1 shall be renumbered as (i) of that Serial Number; and after entry (i), as so renumbered, the following entries shall be inserted, namely:—

“(ii) Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories.”;

(b) after Serial Number 14 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“14-A (i) Cane or beet sugar and chemically pure sucrose in solid form

(ii) Palmyrah sugar.”;

(c) after Serial Number 17 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“17-A (i) Chemical Fertilizers

(ii) Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides and combinations thereof, Anti-sprouting products, Plant-growth promoters, Plant Nutrients, Micro Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions”;

(d) in Serial Number 65, for the expression “five hundred crores”, the expression “five crores” shall be substituted;

(e) after Serial Number 77 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“77-A. Textiles or woven fabrics produced or manufactured in India:—

- (1) Woven fabrics of silk or of silk waste
- (2) (i) Woven fabrics of carded wool excluding hair belting
(ii) Woven fabrics of combed wool excluding hair belting
- (3) Woven fabrics of cotton
- (4) (i) Woven fabrics of synthetic filament yarn
(ii) Woven fabrics of artificial filament yarn
- (5) (i) Woven fabrics of synthetic staple fibres
(ii) Woven fabrics of artificial staple fibres
- (6) (i) Woven pile fabrics and chenille fabrics of wool, cotton or man-made fibres
(ii) Terry toweling and similar woven terry fabrics and tufted textile fabrics
(iii) Gauze
(iv) Lace in the piece in strips or in motifs of cotton or man-made fibres
(v) Embroidery in the piece, in strips or in motifs
(vi) Narrow woven fabrics
- (7) (i) Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics
(ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon
(iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics
(iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks
- (8) Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted."

5. In the Fifth Schedule to the principal Act, after Serial Number 13 and the entry relating thereto, the following Serial Number and the entry shall be added, namely:—

"14. The Asian Development Bank."

Amendment of
Fifth
Schedule.

STATEMENT OF OBJECTS AND REASONS

Value Added Tax was implemented in this State on and from the 1st day of January 2007. Even after a lapse of four years, revenue collections have not reached the expected level. Reduction of rate of Central Sales Tax from 4% to 2% by Government of India has also resulted in substantial revenue loss for a manufacturing State like Tamil Nadu. Based on the suggestion of the Empowered Committee of State Finance Ministers, several other States have already increased the rate of tax during the year 2010 itself. During the Union Budget session 2011-2012, the Government of India has permitted the States to increase rate of tax from 4% to 5% on declared goods.

2. The Government have therefore decided to revise the tax structure under the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006).

3. Further, on the representation of the Asian Development Bank (ADB), the Government decided to amend the Fifth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) so as to include the said Organisation in that Schedule, for the purpose of enabling the said Organisation to purchase goods at zero rate.

4. To give effect to the above decisions, notifications were issued under sub-section (1) of section 86 of the said Tamil Nadu Act 32 of 2006 to amend the relevant Schedules to that Act. Under sub-section (2) of section 86 of the said Act, a Bill to replace the abovesaid notifications has to be introduced in the Legislative Assembly.

5. The Bill seeks to give effect to the above object.

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 30 of 2011

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2011.

Short title and commencement.

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

2. In section 3 of the Tamil Nadu Value Added Tax Act, 2006, in sub-section (4), in clause (b), for the expression "Such dealer is liable to pay tax under sub-section (2) on all his sales of rupees fifty lakhs and above", the expression "Such dealer may pay a tax for each year on his turnover relating to taxable goods upto rupees fifty lakhs at such rate not exceeding one per cent, as may be notified by the Government and is liable to pay tax under sub-section (2) on all his sales of taxable goods above rupees fifty lakhs" shall be substituted.

Amendment of section 3.

Tamil Nadu
Act 32 of
2006.

STATEMENTS OF OBJECTS AND REASONS.

As per clause (b) of sub-section (4) of section 3 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)/ if the turnover relating to taxable goods of a dealer who has exercised his option to pay tax under clause (a) of the said sub-section (4)/ in a year, reaches rupees fifty lakhs at any time during that year, such dealer is liable to pay tax under sub-section (2) of said section 3 on all his sales of rupees fifty lakhs and above. Due to this provision, while the dealer does not collect tax on turnover relating to taxable goods below rupees fifty lakhs, he is required to pay the tax.

2. While moving the demand for grant in respect of Commercial Taxes department for the year 2011-12, the Hon'ble Minister for Commercial Taxes and Registration has announced that amendment to sub-section (4) of section 3 of the said Act will be made to rectify the above situation, so that if the turnover relating to taxable goods of a dealer paying tax under clause (a), in a year, reaches rupees fifty lakhs at any time during that year, such dealer is liable to pay tax under sub-section (2) of that section on all his sales of taxable goods above rupees fifty lakhs.

3. The Government have decided to amend the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) suitably for the purpose.

4. The Bill seeks to give effect to the above decision.

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 31 of 2011

A Bill further to amend the Tamil Nadu Value Added Tax Act, 2006.

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

1. (1) This Act may be called the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2011.

Short title and commencement.

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

2. In section 70 of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter referred to as the principal Act), in sub-section (2),-

Amendment of section 70.

(1) for the expression "consigned or transferred" occurring in two places, the expression "sold or consigned or transferred" shall be substituted;

(2) for the expression "consignor or transferor" wherever it occurs, the expression "seller or consignor or transferor" shall be substituted.

3. In the Sixth Schedule to the principal Act, after Serial Number 9 and the entries relating thereto, the following Serial Numbers and entries shall, respectively, be added, namely:-

Amendment of Sixth Schedule.

"10. Petrol with or without additives.

11. High Speed Diesel oil.

12. Light Diesel oil."

STATEMENT OF OBJECTS AND REASONS.

It is noticed that petroleum products intended for sale to dealers in Puducherry State by the Oil Companies are being unloaded and sold in this State itself. Local sales of petroleum products which are intended for inter-State sales causes huge loss of revenue to the State exchequer. In order to curb such practice and to prevent evasion of tax, the Government have decided to include Petrol with or without additives, High Speed Diesel Oil and Light Diesel Oil in the Sixth Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006).

2. The Government have also decided to amend sub-section (2) of section 70 of the said Tamil Nadu Act 32 of 2006, to make it clear that transit pass is necessary for inter-State sale of any goods specified in the Sixth Schedule to that Act.

3. The Bill seeks to achieve the above decisions.

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L. A. BILL No. 32 of 2011

A Bill to provide for Settlement of arrears of tax, penalty or interest pertaining to sales tax and the matters connected therewith or incidental thereto.

Tamil Nadu
Act
1 of 1959.
Tamil Nadu
Act
24 of 1971.
Tamil Nadu
Act
14 of 1970.
Central Act
74 of 1956.

WHEREAS, it is expedient to provide for settlement of arrears of tax, penalty or interest, as the case may be, under the repealed Tamil Nadu General Sales Tax Act, 1959, the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971, the repealed Tamil Nadu Additional Sales Tax Act, 1970 and the Central Sales Tax Act, 1956;

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

1. (1) This Act may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011.

Short title,
extent and
Commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

2. (1) In this Act, unless the context otherwise requires,—

Definitions.

(a) “applicant” means a dealer as defined in the relevant Act;

(b) “arrears of tax, penalty or interest” means—

(i) Tax including additional sales tax, surcharge, additional surcharge and central sales tax, payable by an applicant upon assessment under the relevant Act; or

(ii) penalty payable by an applicant under the relevant Act; or

(iii) interest payable by an applicant under the relevant Act

as the case may be, pertaining to the assessment year up to 2006-2007 for which assessment has been made prior to the 1st day of August 2011 under the relevant Act, and pending collection on the date of filing of application under this Act;

(c) “designated authority” means an authority appointed under section 3;

(d) “Government” means the State Government;

(e) “relevant Act” means,—

(i) the repealed Tamil Nadu General Sales Tax Act, 1959;

(ii) the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971;

(iii) the repealed Tamil Nadu Additional Sales Tax Act, 1970;

(iv) the Central Sales Tax Act, 1956

Tamil Nadu
Act
1 of 1959.
Tamil Nadu
Act
24 of 1971.
Tamil Nadu
Act
14 of 1970.
Central Act
74 of 1956.

and includes the rules made or notifications issued thereunder.

(2) Unless there is anything repugnant to the subject or context, all expressions used in this Act, which are not defined, shall have the same meaning as defined or used in the relevant Act.

Designated authority.	3. For carrying out the purposes of this Act, the Government may, by notification, appoint one or more authorities referred to in section 48 of the Tamil Nadu Value Added Tax Act, 2006, to be the designated authority and such authority shall exercise jurisdiction over such area or areas as the Government may specify in the notification.	Tamil Nadu Act 32 of 2006.
Eligibility for settlement.	4. Subject to the other provisions of this Act, an applicant may make an application for settlement of arrears of tax, penalty or interest pertaining to the assessment years up to 2006-2007 for which assessment has been made prior to the 1st day of August 2011 against which an appeal or revision is not pending before any court on the date of filing application.	
Application for settlement.	5. (1) An application for the purpose of section 4 shall be made to the designated authority by an applicant within six months from the date of commencement of this Act or by such later date as the Government may, by notification, specify, from time to time, in such form, and in such manner, as may be prescribed, with proof of payment of the amount payable at the rates specified in section 7. (2) A separate application shall be made for each assessment year. (3) The applicant shall send a copy of the application made under sub-section (1) to the assessing authority, appellate authority or revisional authority under the relevant Act, before whom any proceeding or appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority.	
Determination of amount payable by the applicant.	6. (1) The designated authority shall verify the correctness of the particulars furnished in the application made under section 5 with reference to all relevant records and determine the amount payable at the rates specified in section 7. (2) The designated authority shall demand further amount payable by the applicant in the form prescribed, if the amount paid by the applicant along with application falls short of not more than ten per cent of the amount determined under sub-section (1). (3) If the applicant has not paid ninety per cent of the amount payable under section 7 along with the application, the designated authority shall summarily reject the application. (4) The amount determined under sub-section (1) shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, and, if such part is fifty paise or more, it shall be rounded off to the nearest rupee, and if such part is less than fifty paise, it shall be ignored.	
Rate applicable in determining amount payable.	7. The amount payable by the applicant and to be waived shall be determined as follows:— (a) Where it relates to arrears of tax which was assessed on the best of judgment due to non production of accounts with corresponding arrears of penalty and interest, the applicant shall pay forty per cent of arrears of tax pending collection on the date of application along with interest calculated at seven and a half per cent per annum thereon and on such payment of tax, the balance of tax and interest and the entire penalty shall be waived. (b) Where it relates to arrears of tax, including any arrears of tax accrued due to non filing of declaration forms which was in excess of the tax admitted as per the returns filed for the year with the corresponding arrears of penalty and interest, the applicant shall pay forty percent of such arrears of tax pending collection on the date of application along with interest at seven and a half percent per annum thereon and on such payment of tax, the balance of tax and interest and the entire penalty shall be waived. (c) Where it relates to arrears of tax, which was admitted as tax due as per returns filed for the year with corresponding arrears of penalty and interest, the applicant shall pay the entire arrears of tax pending collection along with interest at seven and a half per cent per annum and on such payment, the balance of interest and the entire penalty shall be waived. (d) Where it relates to arrears of penalty or interest or both and where there is no corresponding arrears of tax pending collection on the date of application, the applicant shall pay ten percent of the penalty and twenty-five percent of interest, the balance of penalty and interest shall be waived.	

8. (1) The designated authority shall, on being satisfied about the payment of the amount determined under sub-section (1) of section 6, by an order, settle the arrears of tax, penalty or interest and issue a certificate in such form as may be prescribed, and thereupon, the applicant shall be discharged from his liability to make payment of the balance amount of such arrears of tax, penalty or interest. Separate certificate shall be issued in respect of each application.

Settlement of arrears and issue of certificate.

(2) The designated authority, for reasons to be recorded in writing, may refuse to settle the arrears of tax, penalty or interest:

Provided that no order under this sub-section shall be passed without giving the applicant a reasonable opportunity of showing cause against such refusal.

(3) The authority notified by the Government in this behalf may, at any time within ninety days from the date of issue of certificate under sub-section (1) by the designated authority, modify the certificate by rectifying any error apparent on the face of the record:

Provided that no such rectification adversely affecting the applicant shall be passed without allowing the applicant a reasonable opportunity of showing cause against such rectification.

9. A certificate issued under section 8 shall be conclusive as to the settlement to which it relates, and no matter covered by such certificate shall be re-opened in any proceeding of review or revision, or in any other proceeding, under the relevant Act.

Bar on re-opening of settled cases.

10. Notwithstanding anything to the contrary contained in any provision in the relevant Act, any proceeding or appeal or revision for any period pending before the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act in respect of which a certificate is issued under section 8, shall be deemed to have been withdrawn from the date of making of the application by the applicant under sub-section (1) of section 5. Any order passed by the assessing authority or appellate authority or revisional authority subsequent to the date of filing of application for settlement of arrears of tax, penalty or interest, resulting in claim for refund of amount paid upto the time of settlement of such arrears of tax, penalty or interest under this Act, will not be taken into consideration.

Withdrawal of appeal and revision.

11. No authority shall proceed to decide in any proceeding or appeal or revision under the relevant Act relating to any assessment year in respect of which a copy of the application has been received under sub-section (3) of section 5:

Authority not to proceed in certain cases.

Provided that such authority shall proceed to decide such proceeding or appeal or revision in accordance with the provisions of the relevant Act, if a certificate referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority under sub-section (2) of section 8.

12. (1) Notwithstanding anything contained in section 9 or section 10, where it appears to the designated authority that an applicant has obtained the certificate under section 8 by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority, may, within a period of two years from the date of issue of the said certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of showing cause, revoke the certificate issued under sub-section(1) of section 8.

Revocation of certificate.

(2) If a certificate is revoked under sub-section (1), any proceeding or appeal or revision, as the case may be, under the relevant Act, covered by such certificate shall, notwithstanding the provisions of section 9 or section 10, stand revived or reinstated immediately upon such revocation, and such proceeding or appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in such proceeding or appeal or revision has ever been made under this Act.

(3) In the case of revocation of a certificate in accordance with sub-section (1), the amount paid by the applicant under section 6 shall be treated as payment towards the amount payable under the relevant Act for the period for which the certificate has been revoked.

Information to be sent to authorities under relevant Act.

13. The designated authority shall inform the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, who for the time being, has jurisdiction over the applicant under the relevant Act,—

- (a) the fact of making of an application by the applicant under section 5;
- (b) the fact of passing of any order by the designated authority under section 8;
- (c) the fact of revocation of any certificate under section 12; and
- (d) such other matters as it may deem necessary

in such form, in such manner, and within such time, as may be prescribed.

Power to remove difficulties.

14. If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order, not inconsistent with the provisions of this Act, remove such difficulty:

Provided that no such order shall be made after the expiry of one year from the date of coming into force of this Act.

Power to make rules.

15. (1) The Government may, make rules, whether prospectively or retrospectively, for carrying out the purposes of this Act.

(2). (a) All rules made under this Act shall be published in the *Tamil Nadu Government Gazette* and unless they are expressed to come into force on a particular day, shall come into force on the date, on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular date, come into force on the day on which they are so published.

(3) Every rule made and every notification issued under this Act and every order made under section 14 shall, as soon as possible after it is made or issued, be placed on the table of the Legislative Assembly and if before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such rule or notification or order or the Assembly decides that the rule or notification or order should not be made or issued, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be, without prejudice to the validity of anything previously done under that rule or notification or order.

STATEMENT OF OBJECTS AND REASONS.

The system of Value Added Tax was introduced in Tamil Nadu from the 1st day of January 2007. A large amount of tax, penalty and interest were pending under the erstwhile Tamil Nadu General Sales Tax Act, 1959 and the connected Acts and also the Central Sales Tax Act, 1956. The dealers were not able to pay the tax levied as a result of best of judgment assessments and the penalty levied and the interest due thereon at the rate of twenty four percent. With a view to expedite the collection of arrears, two Samadhan Schemes were implemented in the years 2008 and 2010 by enactment of the Tamil Nadu Sales Taxes (Settlement of Arrears) Act, 2008 and the Tamil Nadu Sales Taxes (Settlement of Arrears) Act, 2010. A substantial amount of arrears due to the Government under the said Tamil Nadu General Sales Tax Act, 1959 and the connected Acts and the Central Sales Tax Act, 1956 are still pending collection. In view of this and also considering the representations received from various trade associations for the reintroduction of the Samadhan Scheme for expeditious settlement of pending cases and in order to mitigate the hardship to the dealers, it has been proposed to give another opportunity to the dealers to settle the arrears of tax, penalty or interest payable to Government pertaining to the assessment years upto 2006-2007. The Government have announced on the floor of the Assembly on 4th August 2011 that it has been decided to introduce 'Samadhan' Scheme again for the collection of old arrears and that the Scheme will be in force from 1st October 2011 to 31st March 2012. The Government have decided to give effect to the said announcement by undertaking a legislation.

2. The Bill seeks to achieve the above Object.

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clauses 3, 5(1), 6(2), 8(1), 13, 14 and 15 of the Bill' authorise the Government to issue notification or order or to make rules, as the case may be, for the purposes specified therein.

2. The powers delegated are normal and not of exceptional character.

Agri S.S. KRISHNAMOORTHY,
*Minister for Commercial Taxes
and Registration.*

A.M.P. JAMALUDEEN,
Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th September, 2011 is published together with Statement of Objects and Reasons for general information:—

L. A. Bill No. 33 of 2011

A Bill to provide for the appropriation of moneys out of the Consolidated Fund of the State for the services and purposes of the financial year commencing on the 1st day of April 2011.

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

1. This Act may be called the Tamil Nadu Appropriation (No.2) Act, 2011. Short title.

2. The State Government may appropriate out of the Consolidated Fund of the State for the services and purposes of the financial year commencing on the 1st day of April 2011, a sum not exceeding one lakh nine thousand crore thirty seven lakhs and one thousand rupees which shall be inclusive of the sum of sixty four thousand two hundred and eighty nine crores eighty lakhs and twenty five thousand rupees specified in section 2 of the Tamil Nadu Appropriation (Vote on Account) Act, 2011 being moneys required to meet-- Appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year commencing on the 1st day of April 2011.

Tamil Nadu Act
7 of 2011.

- (a) the grants made by the Tamil Nadu Legislative Assembly for the year, as set forth in column (3) of the Schedule; and
- (b) the expenditure charged on the Consolidated Fund of the State for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE.

(See section 2.)

Demand Number	Services and purposes	Sums not exceeding			
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total	
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	
1	State Legislature	Revenue	36,52,27,000	34,04,000	36,86,31,000
		Capital	...	...	...
		Loan	1,000	...	1,000
2	Governor and Council of Ministers	Revenue	27,67,99,000	7,59,30,000	35,27,29,000
		Capital	...	...	...
		Loan	...	...	...
3	Administration of Justice	Revenue	540,68,03,000	104,24,18,000	644,92,21,000
		Capital	...	...	...
		Loan	...	...	...
4	Adi-Dravidar and Tribal Welfare Department	Revenue	1,003,39,04,000	4,20,02,000	1,007,59,06,000
		Capital	76,70,41,000	...	76,70,41,000
		Loan	1,000	...	1,000
5	Agriculture Department	Revenue	2,263,50,42,000	2,000	2,263,50,44,000
		Capital	273,91,93,000	...	273,91,93,000
		Loan	150,00,01,000	...	150,00,01,000
6	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	Revenue	676,49,26,000	55,000	676,49,81,000
		Capital	14,000	...	14,000
		Loan	1,000	...	1,000
7	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	Revenue	332,36,20,000	1,000	332,36,21,000
		Capital	67,31,89,000	...	67,31,89,000
		Loan	...	...	...
8	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	Revenue	62,76,72,000	2,000	62,76,74,000
		Capital	...	...	...
		Loan	81,05,06,000	...	81,05,06,000
9	Backward Classes , Most Backward Classes and Minorities Welfare Department	Revenue	499,89,62,000	7,000	499,89,69,000
		Capital	36,09,32,000	...	36,09,32,000
		Loan	1,000	...	1,000
10	Commercial Taxes (Commercial Taxes and Registration Department)	Revenue	227,71,02,000	1,000	227,71,03,000
		Capital	...	...	...
		Loan	1,000	...	1,000

Demand Number	Services and purposes		Sums not exceeding		Total
			Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	
(1)	(2)		(3) Rs.	(4) Rs.	(5) Rs.
11	Stamps and Registration (Commercial Taxes and Registration Department)	Revenue	171,47,32,000	1,000	171,47,33,000
		Capital	...	...	...
		Loan	...	...	...
12	Co-operation (Co-operation, Food and Consumer Protection Department)	Revenue	415,94,27,000	2,000	415,94,29,000
		Capital	276,67,86,000	...	276,67,86,000
		Loan	13,48,90,000	...	13,48,90,000
13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	Revenue	4,619,73,60,000	4,000	4,619,73,64,000
		Capital	3,15,03,000	...	3,15,03,000
		Loan	1,000	...	1,000
14	Energy Department	Revenue	1,911,02,87,000	1,000	1,911,02,88,000
		Capital	600,00,00,000	...	600,00,00,000
		Loan	3,000	...	3,000
15	Environment (Environment and Forests Department)	Revenue	18,51,87,000	1,000	18,51,88,000
		Capital	100,00,00,000	...	100,00,00,000
		Loan	10,00,01,000	...	10,00,01,000
16	Finance Department	Revenue	539,55,31,000	1,18,000	539,56,49,000
		Capital	...	...	...
		Loan	42,22,54,000	...	42,22,54,000
17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	547,44,58,000	1,000	547,44,59,000
		Capital	50,00,00,000	...	50,00,00,000
		Loan	1,07,34,000	...	1,07,34,000
18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	131,44,57,000	2,000	131,44,59,000
		Capital	...	...	...
		Loan	...	...	...
19	Health and Family Welfare Department	Revenue	4,413,33,22,000	74,57,000	4,414,07,79,000
		Capital	92,35,63,000	...	92,35,63,000
		Loan	1,000	...	1,000
20	Higher Education Department	Revenue	2,162,52,60,000	2,000	2,162,52,62,000
		Capital	24,65,43,000	...	24,65,43,000
		Loan	1,000	...	1,000
21	Highways and Minor Ports Department	Revenue	1,674,76,16,000	10,000	1,674,76,26,000
		Capital	3,540,24,59,000	3,000	3,540,24,62,000
		Loan	1,000	...	1,000

Demand Number	Services and purposes		Sums not exceeding		Total
			Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	
(1)	(2)		(3) Rs.	(4) Rs.	(5) Rs.
22	Police (Home, Prohibition and Excise Department)	Revenue	3,332,31,41,000	1,82,90,000	3,334,14,31,000
		Capital	159,00,60,000	...	159,00,60,000
		Loan	20,00,02,000	...	20,00,02,000
23	Fire and Rescue Services (Home, Prohibition and Excise Department)	Revenue	170,08,63,000	2,64,000	170,11,27,000
		Capital	2,000	...	2,000
		Loan	...	...	...
24	Prisons (Home, Prohibition and Excise Department)	Revenue	146,11,24,000	1,54,000	146,12,78,000
		Capital	1,38,31,000	...	1,38,31,000
		Loan	...	...	...
25	Motor Vehicles Acts-Administration (Home, Prohibition and Excise Department)	Revenue	116,19,73,000	5,000	116,19,78,000
		Capital	1,000	...	1,000
		Loan	...	...	...
26	Housing and Urban Development Department	Revenue	495,83,45,000	2,000	495,83,47,000
		Capital	954,20,87,000	...	954,20,87,000
		Loan	157,65,01,000	...	157,65,01,000
27	Industries Department	Revenue	1,180,01,75,000	4,000	1,180,01,79,000
		Capital	14,92,18,000	...	14,92,18,000
		Loan	457,32,03,000	...	457,32,03,000
28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	Revenue	45,19,59,000	1,000	45,19,60,000
		Capital	...	...	...
		Loan	...	...	...
29	Tourism -Art and Culture (Tourism and Culture Department)	Revenue	85,30,20,000	7,000	85,30,27,000
		Capital	31,67,49,000	...	31,67,49,000
		Loan	1,000	...	1,000
30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	Revenue	77,75,09,000	10,03,000	77,85,12,000
		Capital	9,000	...	9,000
		Loan	...	...	...
31	Information Technology Department	Revenue	21,13,27,000	1,000	21,13,28,000
		Capital	1,000	...	1,000
		Loan	3,00,01,000	...	3,00,01,000

Demand Number	Services and purposes		Sums not exceeding		Total
			Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	
(1)	(2)		(3) Rs.	(4) Rs.	(5) Rs.
32	Labour and Employment Department	Revenue	515,35,11,000	8,000	515,35,19,000
		Capital	2,25,41,000	...	2,25,41,000
		Loan	1,000	...	1,000
33	Law Department	Revenue	14,74,55,000	2,000	14,74,57,000
		Capital	...	...	...
		Loan	1,000	...	1,000
34	Municipal Administration and Water Supply Department	Revenue	5,087,07,19,000	3,000	5,087,07,22,000
		Capital	3,195,52,19,000	...	3,195,52,19,000
		Loan	381,06,29,000	...	381,06,29,000
35	Personnel and Administrative Reforms Department	Revenue	55,09,37,000	29,47,51,000	84,56,88,000
		Capital	1,000	...	1,000
		Loan	1,000	...	1,000
36	Planning, Development and Special Initiatives Department	Revenue	62,16,55,000	4,000	62,16,59,000
		Capital	18,35,05,000	...	18,35,05,000
		Loan	1,000	...	1,000
37	Prohibition and Excise (Home, Prohibition and Excise Department)	Revenue	64,53,45,000	1,000	64,53,46,000
		Capital	...	...	...
		Loan	...	...	...
38	Public Department	Revenue	338,24,69,000	9,24,000	338,33,93,000
		Capital	1,000	...	1,000
		Loan	30,00,01,000	...	30,00,01,000
39	Buildings (Public Works Department)	Revenue	199,73,24,000	2,000	199,73,26,000
		Capital	785,00,83,000	...	785,00,83,000
		Loan	1,000	...	1,000
40	Irrigation (Public Works Department)	Revenue	1,293,44,04,000	4,000	1,293,44,08,000
		Capital	1,735,03,92,000	2,98,76,000	1,738,02,68,000
		Loan	...	...	...
41	Revenue Department	Revenue	4,115,58,42,000	8,000	4,115,58,50,000
		Capital	382,61,04,000	...	382,61,04,000
		Loan	1,000	...	1,000

Demand Number	Services and purposes	Sums not exceeding			
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total	
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	
42	Rural Development and Panchayat Raj Department	Revenue	7,200,30,39,000	5,000	7,200,30,44,000
		Capital	1,950,01,00,000	1,000	1,950,01,01,000
		Loan	1,000	...	1,000
43	School Education Department	Revenue	12,919,90,93,000	4,64,000	12,919,95,57,000
		Capital	413,64,53,000	...	413,64,53,000
		Loan	5,51,000	...	5,51,000
44	Micro, Small and Medium Enterprises Department	Revenue	127,03,49,000	1,000	127,03,50,000
		Capital	72,03,000	...	72,03,000
		Loan	1,000	...	1,000
45	Social Welfare and Nutritious Meal Programme Department	Revenue	2,928,97,07,000	4,000	2,928,97,11,000
		Capital	3,000	...	3,000
		Loan	2,000	...	2,000
46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	Revenue	28,63,56,000	5,000	28,63,61,000
		Capital	...	...	...
		Loan	1,000	...	1,000
47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	Revenue	78,30,06,000	1,00,30,000	79,30,36,000
		Capital	50,00,000	...	50,00,000
		Loan	...	...	...
48	Transport Department	Revenue	374,89,72,000	24,000	374,89,96,000
		Capital	132,39,29,000	...	132,39,29,000
		Loan	197,60,67,000	...	197,60,67,000
49	Youth Welfare and Sports Development Department	Revenue	68,92,79,000	1,000	68,92,80,000
		Capital	84,80,000	...	84,80,000
		Loan	1,000	...	1,000
50	Pension and other Retirement Benefits	Revenue	12,323,84,63,000	6,26,20,000	12,330,10,83,000
		Capital	...	...	...
		Loan	...	...	...
51	Relief on account of Natural Calamities	Revenue	704,78,48,000	1,000	704,78,49,000
		Capital	...	...	...
		Loan	...	...	...
52	Department for the Welfare of Differently Abled Persons	Revenue	192,09,93,000	2,000	192,09,95,000
		Capital	...	...	...
		Loan	1,000	...	1,000

Demand Number	Services and purposes	Sums not exceeding			
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total	
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	
53	Department of Special Programme Implementation	Revenue	1,252,94,05,000	1,000	1,252,94,06,000
		Capital	912,00,00,000	...	912,00,00,000
		Loan	1,000	...	1,000
54	Forests (Environment and Forests)	Revenue	292,59,29,000	2,000	292,59,31,000
		Capital	106,81,47,000	...	106,81,47,000
		Loan	...	...	...
	<i>Debt Charges</i>	<i>Revenue</i>	...	9,263,36,58,000	9,263,36,58,000
		<i>Capital</i>	...	...	...
		<i>Loan</i>	...	...	...
	<i>Public Debt-Repayment</i>	<i>Revenue</i>	...	...	...
		<i>Capital</i>	...	...	...
		<i>Loan</i>	...	3,909,52,04,000	3,909,52,04,000
	Total	Revenue	78,185,92,30,000	9,419,36,77,000	87,605,29,07,000
		Capital	15,938,03,42,000	2,98,80,000	15,941,02,22,000
		Loan	1,544,53,68,000	3,909,52,04,000	5,454,05,72,000
	Grand Total		95,668,49,40,000	13,331,87,61,000	109,000,37,01,000

STATEMENT OF OBJECTS AND REASONS.

This Bill is introduced in pursuance of clause (1) of Article 204 of the Constitution, to provide for the appropriation out of the Consolidated Fund of the State, of the moneys required to meet—

(a) the grants made by the Tamil Nadu Legislative Assembly for the financial year 2011-2012 commencing on the 1st day of April 2011; and

(b) the expenditure charged on the said Fund for that year.

O. PANNEERSELVAM,
Minister for Finance.

A.M.P. JAMALUDEEN,
Secretary.