

The Tamil Nadu Additional Sales Tax Act, 1970

Act 14 of 1970

Keyword(s):

Levy of Additional Sales Tax, Sale or Purchase of Goods, Taxable Turnover

Amendments appended: 35 of 1986, 21 of 1989, 23 of 1993, 31 of 1996, 23 of 1998, 37 of 1999, 13 of 2001, 23 of 2002, 14 of 2005

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TAMIL NADU ACT No. 14 OF 1970.*

THE TAMIL NADU ADDITIONAL SALES TAX
ACT, 1970.

[Received the assent of the Governor on the 22nd May 1970,
first published in the Tamil Nadu Government Gazette
Extraordinary on the 28th May 1970 (Jyaishta 7, 1892).]

An Act to provide for the levy of additional sales tax.

WHEREAS it is considered necessary to levy an additional tax
on the sale or purchase of goods;

BE it enacted by the Legislature of the State of Tamil Nadu
in the Twenty-first Year of the Republic of India as
follows :—

Short title and
commencement

1. (1) This Act may be called the Tamil Nadu Additional
Sales Tax Act, 1970.

(2) It shall be deemed to have come into force on
the 1st April 1970.

Levy of
additional tax
in the case of
a main dealer.

2. ¹[(1) (a) The tax payable under the Tamil Nadu
General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959)
(hereafter in this section referred to as the said Act), shall,
in the case of a dealer whose taxable turnover for a year
exceeds three lakhs of rupees, be increased by an addi-
tional tax calculated at the following rates, namely:—

Rate of tax.

- | | |
|---|--|
| (i) Where the taxable turn-
over exceeds three
lakhs of rupees but
does not exceed five
lakhs of rupees. | 0.4 per cent of the
taxable turnover. |
| (ii) Where the taxable turn-
over exceeds five lakhs
of rupees but does
not exceed seven
lakhs of rupees. | 0.5 per cent of the
taxable turnover. |

* For Statement of Objects and Reasons, see *Fort St. George
Gazette Extraordinary*, dated the 4th April 1970, Part IV—Sec-
tion 3, pages 68—69.

¹ This sub-section was substituted for the following original
sub-section (1) as subsequently amended by section 2 of the Tamil
Nadu Additional Sales Tax (Amendment) Act, 1976 (President's
Act 2 of 1976), which came into force on the 1st April 1976 :—

Contd ..

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- (iii) Where the taxable turnover exceeds seven lakhs of rupees but does not exceed ten lakhs of rupees. 0.6 per cent of the taxable turnover.
- (iv) Where the taxable turnover exceeds ten lakhs of rupees. 0.7 per cent of the taxable turnover:

Provided that where in respect of declared goods as defined in clause (h) of section 2 of the said Act, the tax payable by such dealer under the said Act, together with the additional tax payable under this sub-section, exceeds four per cent of the sale or purchase price thereof, the rate of additional tax in respect of such goods shall be reduced to such an extent that the tax and the additional tax together shall not exceed four per cent of the sale or purchase price of such goods.

(b) The provisions of the said Act shall apply in relation to the additional tax payable under clause (a) as they apply in relation to the tax payable under the said Act.]

“(1) The tax payable under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter in this section referred to as the said Act), shall, in the case of a dealer whose total turnover for a year exceeds ten lakhs of rupees, be increased by an additional tax at the rate of five per cent of the tax payable by that dealer for that year and the provisions of the said Act shall apply in relation to the said additional tax as they apply in relation to the tax payable under the said Act :

Provided that where in respect of declared goods as defined in clause (h) of section 2 of the said Act, the tax payable by such dealer under the said Act together with the additional tax payable under this sub-section, exceeds three per cent of the sale or purchase price thereof, the rate of additional tax in respect of such goods shall be reduced to such an extent that the tax and the additional tax together shall not exceed three per cent of the sale or purchase price of such goods.”

[Earlier in the said original sub-section (1) of section 2, for the words “five per cent”, the words “ten per cent” were substituted by section 2 of the Tamil Nadu Additional Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 24 of 1974) and in the proviso to the said sub-section (1), for the words “three per cent”, the words “four per cent” were substituted by section 2 of the Tamil Nadu Additional Sales Tax and Sales Tax (Surcharge) Amendment Act, 1975 (Tamil Nadu Act 45 of 1975).]

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The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 4th June 1986 and is hereby published for general information :—

ACT No. 35 OF 1986.

Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 1st day of April 1986.

2. *Amendment of section 2, Tamil Nadu Act 14 of 1970.*—In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970), in sub-section (1), in clause (a),—

(a) for the words “three lakhs of rupees”, the words “ten lakhs of rupees” shall be substituted;

(b) for items (i) to (iv), the following items shall be substituted, namely :—

Rate of tax.

- | | |
|---|--|
| (i) Where the taxable turnover exceeds ten lakhs of rupees but does not exceed forty lakhs of rupees. | 1.25 per cent of the taxable turnover. |
| (ii) Where the taxable turnover exceeds forty lakhs of rupees. | 1.5 per cent of the taxable turnover. |

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.

(2) Notwithstanding anything contained in the said Act, no dealer referred to in sub-section (1) shall be entitled to collect the additional tax payable under the said sub-section.

(3) Any dealer who collects the additional tax payable under sub-section (1), in contravention of the provisions of sub-section (2), shall be punishable with fine which may extend to one thousand rupees, and no Court below the rank of a Presidency Magistrate* or a Magistrate of the First-Class* shall try any such offence.

3. 1] * * * * *

* According to clauses (a) and (c) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the first class shall be construed as a reference to a Judicial Magistrate of the first class and any reference to a Presidency Magistrate shall be construed as a reference to a Metropolitan Magistrate with effect on and from 1-4-1974.

¹ The following section 3 was omitted by sub-section (1) of section 3 of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980:—

"3. Levy of additional tax in the case of importers and wholesale dealers under Tamil Nadu Act VI of 1939.—(1) The Tax payable by any importer or wholesale dealer under the Tamil Nadu Sales of Motor Spirit Taxation Act, 1939 (Tamil Nadu Act VI of 1939) (hereinafter in this section referred to as the said Act), shall be increased by an additional tax at the rate of five per cent of the tax payable under the said Act and the provisions of the said Act shall apply in relation to the said additional tax as they apply in relation to the tax payable under the said Act.

(2) Notwithstanding anything contained in the said Act, no importer or wholesale dealer referred to in sub-section (1) shall be entitled to collect the additional tax payable under the said sub-section.

(3) Any importer or wholesale dealer who collects the additional tax payable under sub-section (1), in contravention of the provisions of sub-section (2), shall be punishable with fine which may extend to one thousand rupees and no Court below the rank of a Presidency Magistrate or a Magistrate of the First Class shall try any such offence."

[Earlier in the said section 3, in sub-section (1), for the words "five per cent", the words "ten per cent" were substituted by section 2 of the Tamil Nadu Additional Sales Tax (Amendment) Act, 1974 (Tamil Nadu Act 24 of 1974).]

1 [3-A. If any dealer ³[* *] collects any amount by way of additional tax or purporting to be by way of additional tax, in contravention of the provisions of sub-section (2) of section 2, ⁴[* *], the assessing authority concerned may, after giving such dealer ³[* *] a reasonable opportunity of being heard, by order in writing impose upon him by way of penalty, a sum not exceeding one and a half times such amount :

Penalty for collection of additional tax by dealer ³[**].

Provided that no proceedings under this section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected :

Provided further that no prosecution for an offence, under sub-section (3) of section 2 ⁵[* *], shall be instituted in respect of the same facts on which a penalty has been imposed under this section.]

4. (1) The Government may make rules to carry out the purposes of this Act. Power to make rules.

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

(3) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule 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.

¹ This section was inserted by section 3 of the Tamil Nadu Additional Sales Tax and Sales Tax (Surcharge) Amendment Act, 1975 (Tamil Nadu Act 45 of 1975).

² The words "importer or wholesale dealer" were omitted by clause (a) of sub-section (2) of section 3 of the Tamil Nadu Sales Tax Laws (Amendment and Repeal) Act, 1981 (Tamil Nadu Act 7 of 1981), which was deemed to have come into force on the 1st November 1980.

³ The words "importer or wholesale dealer" occurring in both these places were omitted by clause (b) of sub-section (2) of section 3, *ibid.*

⁴ The expression "or sub-section (2) of section 3, as the case may be" was omitted by clause (c) of sub-section (2) of section 3, *ibid.*

⁵ The expression "or sub-section (3) of section 3" was omitted by clause (d) of sub-section (2) of section 3, *ibid.*

* Now the *Tamil Nadu Government Gazette*.

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 1989 and is hereby published for general information :—

ACT No. 21 OF 1989.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1989. Short title
and com-
mencement

(2) It shall be deemed to have come into force on the 1st April 1989.

adu Act 14
70. 2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, in sub-section (1), in clause (a), for item (ii), the following items shall be substituted, namely :— Amendment
of section 2.

“(ii) Where the taxable turnover exceeds 1.5 per cent of the taxable forty lakhs of rupees but does not exceed one crore of rupees. turnover.

(iii) Where the taxable turnover exceeds 2 per cent of the taxable one crore of rupees. turnover.”

(By order of the Governor.)

P. JEYASINGH PETER,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th May 1993 and is hereby published for general information :—

ACT No. 23 OF 1993.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1993.

Short title
and
commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1993.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, in subsection (1), in clause (a), for items (i) to (v), the following items shall be substituted, namely :—

Amendment of
section 2.

“ Rate of tax.

(i) Where the taxable turnover exceeds ten lakhs of rupees but does not exceed one crore of rupees. 1.5 per cent of the taxable turnover.

Provided that no additional tax shall be payable under this item for the first ten lakhs of rupees of the taxable turnover.

(ii) Where the taxable turnover exceeds one crore of rupees but does not exceed five crores of rupees. 2 per cent of the taxable turnover.

(iii) Where the taxable turnover exceeds five crores of rupees but does not exceed ten crores of rupees. 2.25 per cent of the taxable turnover.

(iv) Where the taxable turnover exceeds ten crores of rupees but does not exceed three hundred crores of rupees. 2.5 per cent of the taxable turnover.

(v) Where the taxable turnover exceeds three hundred crores of rupees. 3 per cent of the taxable turnover.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.

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TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th September 1996 and is hereby published for general information :—

ACT No. 31 OF 1996.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1996.

Short title and commencement

(2) Section 2 shall be deemed to have come into force on the first day of August 1996 and section 3 shall come into force on such date as the State Government may, by notification, appoint.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970 (hereinafter referred to as the principal Act), in sub-section (1),—

Amendment of section 2.

(i) in clause (a), for the word "dealer", the words "casual trader or agent of a non-resident dealer or a local branch of a firm or company situate outside the State" shall be substituted ;

(ii) after clause (a) and before the proviso thereto, the following shall be inserted, namely :—

"(ca) The tax payable under the said Act, shall in the case of a dealer including the principal selling or buying goods in this State through agents other than a casual trader or agent of a non-resident dealer or a local branch of a firm or company situated outside the State whose taxable turnover for a year exceeds one hundred crores of rupees, be increased by an additional tax calculated at the following rates, namely :—

Rate of tax.

(i) Where the taxable turnover exceeds one hundred crores of rupees but does not exceed three hundred crores of rupees. 2.5 per cent of the taxable turnover.

(ii) Where the taxable turnover exceeds three hundred crores of rupees. 3 per cent of the taxable turnover.

Explanation.—'Taxable Turnover' for the purpose of this clause in respect of a principal selling or buying goods in this State through agents shall be the aggregate taxable turnover of all his agents relating to the sale or purchase of the goods of such principal within the State."

3. After section 3-A of the principal Act, the following section shall be inserted, namely :—

"3-B. *Levy and collection of penalty.*—All the provisions relating to offences and penalties of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959), hereinafter in this section referred to as the said Act, shall, with necessary modifications, apply in relation to the assessment, re-assessment, collection and the enforcement of payment of any additional tax required to be collected under this Act, or in relation to any process connected with such assessment, re-assessment, collection or enforcement of payment and the additional tax under this Act, as if such tax were the tax under the said Act."

A. K. RAJAN
Secretary to Government,
Law Department.

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 16th June 1998 and is hereby published for general information:—

ACT No. 23 OF 1998.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1.(1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1998.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1998.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, in sub-section (1), for clause (aa), the following clause shall be substituted, namely:—

Amendment of section 2.

“(aa) The tax payable under the said Act shall, in the case of a dealer including the principal selling or buying goods in this State through agents other than a casual trader or agent of a non-resident dealer or a local branch of a firm or company situated outside the State whose taxable turnover for a year exceeds twenty-five crores of rupees, be increased by an additional tax, calculated at the following rates, namely:—

Rate of tax.

- | | |
|---|---------------------------------------|
| (i) Where the taxable turnover exceeds twenty five crores of rupees but does not exceed fifty crores of rupees. | 1.5 per cent of the taxable turnover. |
| (ii) Where the taxable turnover exceeds fifty crores of rupees but does not exceed one hundred crores of rupees. | 2 per cent of the taxable turnover. |
| (iii) Where the taxable turnover exceeds one hundred crores of rupees but does not exceed three hundred crores of rupees. | 2.5 per cent of the taxable turnover. |
| (iv) Where the taxable turnover exceeds three hundred crores of rupees. | 3 per cent of the taxable turnover. |

Explanation.—‘Taxable turnover’ for the purpose of this clause in respect of a principal selling or buying goods in this State through agents shall be the aggregate taxable turnover of all his agents relating to the sale or purchase of the goods of such principal within the State.”

(By order of the Governor)

A.K. RAJAN,
Secretary to Government,
Law Department.

TAMIL NADU GOVERNMENT GAZETTE EXT

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th June 1999 and is hereby published for general information:—

ACT No. 37 OF 1999.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1999.

Short title and commencement.

(2) Sub-clause (c) of clause (2) of section 2 shall be deemed to have come into force on the 1st day of April 1997.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, in sub-section (1),—

Amendment of section 2.

(1) clause (a) shall be omitted;

(2) in clause (aa),—

(a) for the expression commencing with the words "The tax payable under the said Act" and ending with the words "outside the State", the following expression shall be substituted, namely:—

"The tax payable under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereafter in this section referred to as the said Act), shall, in the case of a dealer including the principal selling or buying goods through agents";

(b) the *Explanation* shall be re-numbered as *Explanation I* and in *Explanation I* as so re-numbered, the expression "in this State" shall be omitted;

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

"*Explanation II.*—Notwithstanding anything contained in the said Act, for the purpose of this clause, "turnover" in respect of sugarcane excluding sugarcane setts shall be arrived at by multiplying the total metric tonnes of sugarcane excluding sugarcane setts purchased during the year, by the minimum price fixed under clause 3 and the additional price determined under clause 5-A of the Sugarcane (Control) Order, 1966 and such turnover shall be included in the total turnover of the dealer and the taxable turnover shall be arrived at accordingly for the purpose of this clause.";

(d) in clause (b), for the expression "under clause (a)", the expression "under clause (aa)" shall be substituted.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 21st September 2001 and is hereby published for general information:—

ACT No. 13 OF 2001.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 2001.

Short title and
commence-
ment.

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

Tamil Nadu Act
14 of 1970.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, in sub-section (1), in clause (aa),—

Amendment of
section 2.

(1) for the expression "for a year exceeds twenty-five crores of rupees", the expression "for a year exceeds ten crores of rupees" shall be substituted;

(2) for item (i), the following items shall be substituted, namely:—

- | | |
|---|--|
| (i) Where the taxable turnover exceeds ten crores of rupees but does not exceed twenty-five crores of rupees. | 1 per cent of the taxable turnover. |
| (i-a) Where the taxable turnover exceeds twenty-five crores of rupees but does not exceed fifty crores of rupees. | 1.5 per cent of the taxable turnover." |

(By order of the Governor)

M. BAULIAH,
Secretary to Government,
Law Department.

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2002 and is hereby published for general information:—

ACT No. 23 of 2002.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 2002.

Short title and commencement.

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

Nadu Act of 1970.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, in sub-section (1) in clause (aa), after the Explanation II, the following Explanations shall be inserted, namely:—

Amendment of section 2.

"Explanation III.— 'Taxable turnover' for the purpose of this clause in respect of a dealer liable to pay tax under section 3-G of the said Act shall be the total turnover.

Explanation IV.— 'Taxable turnover' for the purpose of this clause does not include the turnover of resale taxable under section 3-H of the said Act.

Explanation V.— 'Taxable turnover' for the purpose of this clause in respect of a dealer liable to pay tax under section 7-C of the said Act for the financial years commencing on the 1st day of April 1993, shall be the total value referred to in the said section."

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th October 2005 and is hereby published for general information:—

ACT No. 14 OF 2005.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

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

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 2005.

Short title and commencement.

(2) Section 2 shall be deemed to have come into force on the 1st day of April 1970.

2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970 (hereinafter referred to as the principal Act), in sub-section (1),—

Amendment of section 2.

(1) after clause (aa), the following clause shall be inserted, namely:—

“(aaa) On any amount of additional tax or penalty imposed by the assessing authority remaining unpaid under this Act, the dealer referred to in clause (aa) shall pay interest as specified in sub-section (3) of section 24 of the said Act., in addition to such amount of additional tax or penalty due.”

(2) for clause (b), the following clause shall be substituted, namely:—

“(b) The provisions of the said Act shall apply in relation to the additional tax payable under clause (aa) and the interest payable under clause (aaa) as they apply in relation to the tax and interest payable under the said Act.”

3. Notwithstanding anything contained in the principal Act or in any judgment, decree or order of any court, tribunal or other authority, any interest paid or payable for delayed payment of additional tax or penalty which is in conformity with the provisions of the principal Act as amended by section 2 of this Act for the period commencing on the 1st day of April 1970 and ending with the date of publication of this Act in the *Tamil Nadu Government Gazette* shall, for all purposes, be deemed to be and to have always been, validly paid or payable in accordance with law, as if the principal Act as amended by section 2 of this Act had been in force at all material times when such interest was paid or became payable and accordingly all acts, proceedings or things done or taken by any authority, officer or person in connection with the payment of such interest for delayed payment of additional tax or penalty shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law.

Validation.

(By order of the Governor)

L. JAYASANKARAN,
Secretary to Government,
Law Department.