

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 28th September, 2015 is published together with Statement of Objects and Reasons for general information:—

**L.A. Bill No. 11 of 2015**

***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-sixth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Tamil Nadu Entertainments Tax (Second Amendment) Act, 2015.

Short title and  
commence-  
ment.

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

**2.** After section 20 of the Tamil Nadu Entertainments Tax Act, 1939, the following section shall be added, namely:-

Addition of New  
section 21.

“21. Automation.—(1) The Government may, by notification, provide that the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and directions given under the said Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, insofar as they may, as far as feasible, apply to the procedures under this Act.

(2) Where any notice or communication is prepared on any automated data processing system and is properly served on any proprietor or person, such notice or communication shall not be required to be personally signed by any officer or person and shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer.”.

Tamil Nadu  
Act X of  
1939.

**STATEMENT OF OBJECTS AND REASONS.**

In order to facilitate electronic administration of all the business processes specified under the provisions of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), the Government have decided to amend the said Tamil Nadu Act X of 1939 so as to provide for the adoption of the provisions contained in the Information Technology Act, 2000 (Central Act 21 of 2000) and the rules made and the directions given thereunder, insofar as they may apply, to the procedures under the said Tamil Nadu Act X of 1939.

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

M.C. SAMPATH,  
*Minister for Commercial Taxes  
and Registration.*

A.M.P. JAMALUDEEN,  
*Secretary.*