GOVERNMENT OF TAMIL NADU 2020

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TAMIL NADU GOVERNMENT GAZETTE

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Part II—Section 2

Notifications or Orders of interest to a Section of the public issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATION UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

AMENDMENTS TO NOTIFICATION

[G.O.Ms. No.118, Commercial Taxes and Registration (B1), 31st July 2020, Aadi 16, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/475(d-1)/2020.

In exercise of the powers conferred by Section 86A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/369(b)/2020, published at page 1 of Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 9th June, 2020, namely:-

AMENDMENTS.

In the said Notification,-

- (1) in the first paragraph,-
- (a) for the expression "29th day of June, 2020", the expression "30th day of August, 2020" shall be substituted;
- (b) for the expression "30th day of June, 2020", the expression "31st day of August, 2020" shall be substituted; and
- (2) in the second paragraph, for the expression "30th day of June, 2020", the expression "31st day of August, 2020" shall be substituted.

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017. [G.O.Ms. No.121, Commercial Taxes and Registration (B1), 31st July 2020, Aadi 16, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/475(d-2)/2020.

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-5)/2020, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 13th April, 2020, namely:—

AMENDMENTS.

In the said notification, in the first paragraph,

- (i) before the words "those referred to in sub-rules", the words "a Special Economic Zone unit and" shall be inserted;
- (ii) for the words "one hundred crore rupees", the words "five hundred crore rupees" shall be substituted.

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

ERRATUM TO NOTIFICATION.

[G.O.Ms. No.123, Commercial Taxes and Registration (B1), 31st July 2020, Aadi 16, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/475(d-3)/2020.

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-13)/2020, published at page 6 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 13th April, 2020, namely:—

ERRATUM.

In the said Notification, in paragraph 1, for "(12 of 2017)", read "(Tamil Nadu Act 19 of 2017)".

[G.O.Ms. No.124, Commercial Taxes and Registration (B1), 31st July 2020, Aadi 16, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/475(d-4)/2020.

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-14)/2020, published at page 7 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 13th April, 2020, namely:—

ERRATUM.

In the said Notification, in paragraph 1, for "(12 of 2017)", read "(Tamil Nadu Act 19 of 2017)".

Dr. BEELA RAJESH, Secretary to Government.