



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 229]

CHENNAI, TUESDAY, JUNE 9, 2020
Vaikasi 27, Saarvari, Thiruvalluvar Aandu-2051

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 TAXATION LAWS (RELAXATION OF CERTAIN PROVISIONS)
ORDINANCE, 2020 (TAMIL NADU ORDINANCE 5 OF 2020) UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 91, Commercial Taxes and Registration (B1), 9th June 2020,
Vaikasi 27, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/369(b)/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) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu hereby notifies, as under:-

Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period on and from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purpose of—

(a) issuance of any order, proceeding, notice, intimation, notification or sanction or approval or such other action, by any authority or Tribunal; or

(b) filing of appeal, reply or application or furnishing of any report, document, return or statement or such other record, by whatever name called:

Provided that such extension of time shall not be applicable for the compliance of:-

- provisions of section 21 and sub-sections (3) and (4) of section 42;
- provisions of sub-section (1) of section 42 and section 45 other than tax assessed; and
- rules made under the provisions specified at clauses (a) and (b) above.

2. This Notification shall be deemed to have come into force on the 20th day of March, 2020 and remain in force up to and inclusive of the 30th day of June, 2020.

N. MURUGANANDAM,
Principal Secretary to Government (FAC).