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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th October 2023 and is hereby published for general information:—

ACT No. 24 of 2023.

An Act to provide for settlement of arrears of tax, penalty or interest pertaining to certain taxes administered by Commercial Taxes and Registration Department and the matters connected therewith or incidental thereto.

WHEREAS it is expedient to provide for settlement of arrears of tax, penalty or interest, as the case may be, under,—

- | | |
|---|-------------------------------|
| (i) the repealed Tamil Nadu General Sales Tax Act, 1959, | Tamil Nadu
Act 1 of 1959. |
| (ii) the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971, | Tamil Nadu
Act 24 of 1971. |
| (iii) the repealed Tamil Nadu Additional Sales Tax Act, 1970, | Tamil Nadu
Act 14 of 1970. |
| (iv) the repealed Tamil Nadu Tax on Luxuries Act, 1981, | Tamil Nadu
Act 6 of 1981. |
| (v) the repealed Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, | Tamil Nadu
Act 20 of 2001. |
| (vi) the repealed Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, | Tamil Nadu
Act 13 of 1990. |
| (vii) the repealed Tamil Nadu Entertainments Tax Act, 1939, | Tamil Nadu
Act X of 1939. |
| (viii) the repealed Tamil Nadu Advertisements Tax Act, 1983, | Tamil Nadu
Act 22 of 1983. |
| (ix) the repealed Tamil Nadu Betting Tax Act, 1935, | Tamil Nadu
Act XX of 1935. |
| (x) the Tamil Nadu Value Added Tax Act, 2006, and | Tamil Nadu
Act 32 of 2006. |
| (xi) the Central Sales Tax Act, 1956; | Central Act
74 of 1956. |

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

Short title,
extent and
commencement.

1. (1) This Act may be called the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023.

(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) "admitted tax" means tax payable as per the returns, books of accounts or tax assessed by the assessing authority under the relevant Act but does not include disputed tax;

(b) "applicant" means a dealer or any person who is liable to pay tax under the relevant Act;

(c) "arrears of tax, penalty or interest" means-

(i) tax including sales tax, additional sales tax, surcharge, additional surcharge, value added tax, central sales tax, luxury tax, advertisement tax, entertainments tax, entry tax or betting tax, payable by an applicant upon assessment under the relevant Act;

(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 years upto 2017-2018, for which assessment has been made on or before the 31st day of March 2021 under the relevant Act, and pending collection on the date of filing of application under this Act;

(d) "certificate of settlement" means a certificate issued under this Act for settlement of arrears of tax, penalty or interest under the relevant Act;

(e) "declaration form" means form or certificate prescribed under the relevant Act for sale or purchase of goods at reduced or concessional rate of tax or for exemption from tax;

(f) "designated authority" means an authority appointed under section 3;

(g) "disputed tax" means the whole or part of tax determined by the assessing authority under the relevant Act against which appeal, revision or review is pending before any authority, tribunal or court, as on the date of commencement of this Act;

(h) "Government" means the State Government;

(i) "relevant Act" means,-

Tamil Nadu Act 1 of 1959. (i) the repealed Tamil Nadu General Sales Tax Act, 1959; or

Tamil Nadu Act 24 of 1971. (ii) the repealed Tamil Nadu Sales Tax (Surcharge) Act, 1971; or

Tamil Nadu Act 14 of 1970. (iii) the repealed Tamil Nadu Additional Sales Tax Act, 1970; or

Tamil Nadu Act 6 of 1981. (iv) the repealed Tamil Nadu Tax on Luxuries Act, 1981; or

Tamil Nadu Act 20 of 2001. (v) the repealed Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001; or

Tamil Nadu Act 13 of 1990. (vi) the repealed Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990; or

(vii) the repealed Tamil Nadu Entertainments Tax Act, 1939; or	Tamil Nadu Act X of 1939.
(viii) the repealed Tamil Nadu Advertisements Tax Act, 1983; or	Tamil Nadu Act 22 of 1983.
(ix) the repealed Tamil Nadu Betting Tax Act, 1935; or	Tamil Nadu Act XX of 1935.
(x) the Tamil Nadu Value Added Tax Act, 2006; or	Tamil Nadu Act 32 of 2006.
(xi) the Central Sales Tax Act, 1956, as the case may be.	Central Act 74 of 1956.

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

Designated authority.

3. For carrying out the purposes of this Act, the Government may, by notification, appoint one or more officers referred to in section 3 of the Tamil Nadu Goods and Services Tax Act, 2017 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 19 of 2017.

Eligibility for settlement.

4. Subject to the other provisions of this Act, an applicant is eligible to make an application for settlement of arrears of tax, penalty or interest pertaining to the assessment years upto 2017-2018 for which assessment has been made under the relevant Act, on or before the 31st day of March 2021, against which an appeal, revision or review is not pending before any authority or tribunal under the relevant Act or any court on the date of filing of application:

Provided that in cases where any appeal, revision or review, is pending before any authority or tribunal under the relevant Act or any court on the date of commencement of this Act, application for settlement of arrears shall be made along with a copy of leave to withdraw granted by the authority or tribunal or court, as the case may be:

Provided further that in cases where any appeal filed by the Government is pending before any authority, tribunal under the relevant Act or court on the date of commencement of this Act, application for settlement of arrears shall be made as per the tax claimed by the Government, treating such claims as disputed tax together with the corresponding penalty or interest.

Application for settlement.

5. (1) An application for the purpose of section 4 shall be made to the designated authority within four months from the date of commencement of this Act or 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, along with proof of payment of the amount at the rates specified in section 7.

(2) A separate application shall be made for each assessment year.

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.

Determination of amount payable by applicant.

(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 the amount determined under sub-section (1).

(3) 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.

7. (1) The amount payable by the applicant and to be waived shall be determined as follows: —

Rate applicable in determining amount payable.

(a) where the total arrears of tax, penalty or interest is above rupees fifty thousand and upto rupees ten lakh for an assessment year on the date of application for settlement under this Act, the applicant shall have an option to pay under any one of the following methods that is most beneficial to him:—

(i) pay twenty per cent. on the total arrears of tax, penalty or interest and on such payment, the remaining arrears of tax, penalty or interest payable shall be waived; or

(ii) (1) on the admitted tax, pay sixty-six per cent. along with ten per cent. of the penalty and ten per cent. of the interest and on such payment, the remaining admitted tax, penalty and interest payable shall be waived;

(2) on the disputed tax, pay thirty-three per cent. along with ten per cent. of the penalty and ten per cent. of the interest and on such payment, the remaining disputed tax, penalty and interest payable shall be waived;

(3) where it relates to arrears of penalty or interest or both and where there is no arrear of tax, pay ten per cent. of the interest and ten per cent. of the penalty and on such payment, the remaining interest or penalty or both payable shall be waived;

(b) where the total arrears of tax, penalty or interest is above rupees ten lakh and upto rupees one crore for an assessment year on the date of application for settlement under this Act, the applicant shall,—

(i) on the admitted tax, pay sixty-six per cent. along with ten per cent. of the penalty and ten per cent. of the interest and on such payment, the remaining admitted tax, penalty and interest payable shall be waived;

(ii) on the disputed tax, pay thirty-three per cent. along with ten per cent. of the penalty and ten per cent. of the interest and on such payment, the remaining disputed tax, penalty and interest payable shall be waived;

(iii) where it relates to arrears of penalty or interest or both and where there is no arrear of tax, pay ten per cent. of the penalty and ten per cent. of the interest and on such payment, the remaining penalty or interest or both payable shall be waived;

(c) where the total arrears of tax, penalty or interest is above rupees one crore and upto rupees ten crore for an assessment year on the date of application for settlement under this Act, the applicant shall,—

(i) on the admitted tax, pay seventy-five per cent. along with fifteen per cent. of the penalty and twenty per cent. of the interest and on such payment, the remaining admitted tax, penalty and interest payable shall be waived;

(ii) on the disputed tax, pay fifty per cent. along with fifteen per cent. of the penalty and twenty per cent. of the interest and on such payment, the remaining disputed tax, penalty and interest payable shall be waived;

(iii) where it relates to arrears of penalty or interest or both and where there is no arrear of tax, pay fifteen per cent. of the penalty and twenty per cent. of the interest and on such payment, the remaining penalty or interest or both payable shall be waived.

(d) where the total arrears of tax, penalty or interest is more than rupees ten crore for an assessment year on the date of application for settlement under this Act, the applicant shall,—

(i) on the admitted tax, pay ninety per cent. along with fifteen per cent. of the penalty and thirty per cent. of the interest and on such payment, the remaining admitted tax, penalty and interest payable shall be waived;

(ii) on the disputed tax, pay sixty per cent. along with fifteen per cent. of the penalty and thirty per cent. of the interest and on such payment, the remaining disputed tax, penalty and interest payable shall be waived;

(iii) where it relates to arrears of penalty or interest or both and where there is no arrear of tax, pay fifteen per cent. of the penalty and thirty per cent. of the interest and on such payment, the remaining penalty or interest or both payable shall be waived.

(2) Notwithstanding anything contained in the relevant Act, interest accrued at the time of payment of tax, penalty or interest, as the case may be, under this Act, shall also stand waived.

Total waiver of certain amounts.

8. Notwithstanding anything contained in the relevant Act or this Act, where on the date of commencement of this Act, the total arrears of tax, penalty or interest, is rupees fifty thousand or less for an assessment year, the entire amount shall stand waived on that date and the assessee shall stand discharged from his liability to make payment of such arrears of tax, penalty or interest.

9. Notwithstanding anything contained in the relevant Act, no arrears of tax, penalty or interest payable under this Act shall be,— Restrictions.

- (a) paid through the input tax credit account;
- (b) adjusted against any excess amount; or
- (c) refunded,

under any circumstances.

10. (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 of settlement in such form as may be prescribed, and thereupon, the applicant shall be discharged from his liability to make payment of such arrears of tax, penalty or interest. A separate certificate of settlement shall be issued in respect of each application: Settlement of arrears and issue of certificate.

Provided that where certificate of settlement is issued in a case, wherein appeal filed by the Government is pending before any authority, tribunal or court, the Government shall withdraw the appeal forthwith.

(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 designated authority may, at any time within ninety days from the date of issue of certificate under sub-section (1), 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 made without giving the applicant a reasonable opportunity of showing cause against such rectification.

11. Any person aggrieved by an order passed under sub-section (2) of section 10 may prefer an appeal to an officer not below the rank of Additional Commissioner of Commercial Taxes as the Government may, by notification, specify in this behalf. The said officer shall dispose the appeal, either by confirming the order of the designated authority or set aside the order and direct the designated authority to pass a fresh settlement order, after further enquiry. Appeal.

12. (1) The Commissioner may of his own motion, for reasons to be recorded in writing, at any time, within twelve months from the date of order, call for and examine any order passed under section 10 or section 11, to satisfy himself as to the correctness, legality or propriety of the order made or decision taken therein and if in any case, it appears to the Commissioner that any such order or decision should be modified, annulled, reversed or remitted back for reconsideration, he may pass orders accordingly. Revision.

(2) No order prejudicial to any person shall be passed under sub-section (1) unless such person has been given an opportunity of making his representation.

Bar on
re-opening of
settled cases.

13. A certificate of settlement issued under section 10 shall be conclusive as to the settlement of arrears to which it relates, and no matter covered by such certificate of settlement shall be re-opened in any proceeding of appeal, revision or review or in any other proceeding, under the relevant Act.

Revocation of
certificate.

14. (1) Notwithstanding anything contained in section 13, where it appears to the designated authority that an applicant has obtained a certificate of settlement under sub-section (1) of section 10, by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, the designated authority, may, within a period of two years from the date of issue of the certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of showing cause, revoke the certificate.

(2) In the case of revocation of a certificate under sub-section (1), the amount paid by the applicant along with the application made under section 5 shall be treated as payment towards the amount payable for the relevant assessment year under the relevant Act.

Information
to be sent
to authorities
under
relevant Act.

15. The designated authority shall inform the assessing authority, appellate authority, revisional authority or tribunal under the relevant Act or the Court, as the case may be, which, 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 10;

(c) the fact of rectification of any error on the face of any certificate under sub-section (3) of section 10;

(d) the fact of revocation of any certificate under section 14; and

(e) such other matters as it may deem necessary in such form, in such manner, and within such time, as may be prescribed.

Power of
Commissioner
of Commercial
Taxes.

16. The Commissioner of Commercial Taxes may, from time to time, issue instructions and directions as he may deem fit to the designated authorities for carrying out the purposes of this Act:

Provided that no such instruction or direction shall be issued after the expiry of one year from the date of coming into force of this Act.

Prohibition of
disclosure of
particulars
produced before
designated
authorities.

17. (1) All particulars contained in the application, statement made, records or documents produced under the provisions of this Act or in any evidence given or affidavit or deposition made, in the course of any proceeding under this Act or in any proceeding for the purposes of this Act shall be treated as confidential and shall not be disclosed.

(2) Nothing contained in sub-section (1) shall apply to the disclosure of any such particulars—

Central Act
XLV of 1860.

(a) for the purpose of investigation of, or prosecution for, an offence under this Act, or under the Indian Penal Code, 1860 or under any other law for the time being in force; or

(b) to any person enforcing the provisions of this Act where it is necessary to disclose the same to him for the purposes of this Act; or

(c) occasioned by the lawful employment under this Act of any process for the recovery of any demand; or

(d) to a civil court in any suit to which the Government are party and which relates to any matter arising out of any proceeding under this Act; or

Central Act
II of 1899.

(e) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899, to impound an insufficiently stamped document; or

(f) to an officer of -

(i) the Government of India; or

(ii) the Government of any State or Union Territory in India with which an arrangement for disclosure on a reciprocal basis has been entered into by the Government; or

(g) to an officer of any department other than the Commercial Taxes Department of the Government after obtaining the permission of the Commissioner of Commercial Taxes:

Provided that such particulars shall be furnished under this clause only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment.

(3) Nothing herein contained shall prevent the publication of the certificate of settlement or rejection of any application in the prescribed manner.

18. (1) No suit, prosecution or other proceedings shall lie against any officer or servant of the Government for any act done or purporting to be done under this Act, without the previous sanction of the Government.

Protection of
action taken
in good faith.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

19. 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:

Power to remove
difficulties.

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

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

Power to make
rules

(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 date, 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 date on which they are so published.

(3) Every rule made or notification or order issued under this Act 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, if 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.

(By order of the Governor)

C. GOPI RAVIKUMAR,
*Secretary to Government (Legislation),
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th October 2023 and is hereby published for general information:—

ACT No. 25 of 2023.

An Act further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

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

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2023. Short title and commencement.

(2) Save as otherwise provided in this Act,—

(i) sections 2 to 24 (except sections 14 to 19) shall be deemed to have come into force on the 1st day of October 2023;

(ii) sections 14 to 19 shall be deemed to have come into force on the 1st day of August 2023.

Tamil Nadu Act
19 of 2017.

2. In section 10 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),— Amendment of section 10.

(1) in sub-section (2), in clause (d), the expression “goods or” shall be omitted;

(2) in sub-section (2A), in clause (c), the expression “goods or” shall be omitted.

3. In section 16 of the principal Act, in sub-section (2),— Amendment of section 16.

(1) in the second proviso, for the expression “added to his output tax liability, along with interest thereon”, the expression “paid by him along with interest payable under section 50” shall be substituted;

(2) in the third proviso, after the expression “made by him”, the expression “to the supplier” shall be inserted.

4. In section 17 of the principal Act,— Amendment of section 17.

(1) in sub-section (3), in the Explanation, for the expression “except those specified in paragraph 5 of the said Schedule”, the following shall be substituted, namely:—

“except,—

(a) the value of activities or transactions specified in paragraph 5 of the said Schedule; and

(b) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.”;

(2) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—

Central Act 18 of
2013.

“(ff) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;”.

Amendment of section 23.

5. In section 23 of the principal Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July 2017, namely:—

“(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendation of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.

Amendment of section 30.

6. In section 30 of the principal Act, in sub-section (1),—

(1) for the expression “the prescribed manner within thirty days from the date of service of the cancellation order.”, the expression “such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted;

(2) the proviso shall be omitted.

Amendment of section 37.

7. In section 37 of the principal Act, after sub-section (4), the following sub-section shall be added, namely:—

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendation of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”.

Amendment of section 39.

8. In section 39 of the principal Act, after sub-section (10), the following sub-section shall be added, namely:—

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendation of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.

Amendment of section 44.

9. Section 44 of the principal Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be added, namely:—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendation of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

10. In section 52 of the principal Act, after sub-section (14), the following sub-section shall be inserted, namely:—

Amendment of section 52.

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendation of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

11. In section 54 of the principal Act, in sub-section (6), the expression “excluding the amount of input tax credit provisionally accepted,” shall be omitted.

Amendment of section 54.

12. In section 56 of the principal Act, for the expression “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the expression “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted.

Amendment of section 56.

13. In section 62 of the principal Act,—

Amendment of section 62.

(1) in sub-section (2), for the expression “thirty days”, the expression “sixty days” shall be substituted;

(2) to sub-section (2) as so amended, the following proviso shall be added, namely:—

“Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.

14. For section 109 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 109.

Central Act 12 of 2017.

“109. Appellate Tribunal.— Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”

- Omission of section 110. 15. Section 110 of the principal Act shall be omitted.
- Omission of section 114. 16. Section 114 of the principal Act shall be omitted.
- Amendment of section 117. 17. In section 117 of the principal Act,—
- (1) in sub-section (1), for the expression “State Bench or Area Benches”, the expression “State Benches” shall be substituted;
- (2) in sub-section (5), for the expression “State Bench or Area Benches” occurring in two places, the expression “State Benches” shall be substituted.
- Amendment of section 118. 18. In section 118 of the principal Act, in sub-section (1), in clause (a), for the expression “National Bench or Regional Benches”, the expression “Principal Bench” shall be substituted.
- Amendment of section 119. 19. In section 119 of the principal Act,—
- (1) for the expression “National or Regional Benches”, the expression “Principal Bench” shall be substituted;
- (2) for the expression “State Bench or Area Benches”, the expression “State Benches” shall be substituted.
- Amendment of section 122. 20. In section 122 of the principal Act, after sub-section (1A), the following sub-section shall be inserted, namely:—
- “(1B) Any electronic commerce operator who—
- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,
- shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.
- Amendment of section 132. 21. In section 132 of the principal Act, in sub-section (1),—
- (1) clauses (g), (j) and (k) shall be omitted;
- (2) in clause (l),—
- (a) for the expression “clauses (a) to (k)”, the expression “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;
- (b) in sub-clause (iii), for the expression “any other offence”, the expression “an offence specified in clause (b)” shall be substituted;

(c) in sub-clause (iv), the expression “or clause (g) or clause (j)” shall be omitted.

22. In section 138 of the principal Act,—

Amendment of section 138.

(1) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted, namely:—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;”;

(iv) clause (e) shall be omitted;

(2) in sub-section (2), for the expression “ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher”, the expression “twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved” shall be substituted.

23. After section 158 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 158-A.

“158-A. Consent based sharing of information furnished by taxable person.—(1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendation of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

Retrospective exemption to certain activities and transactions in Schedule III.

24. (1) In Schedule III to the principal Act, paragraphs 7 and 8 and Explanation 2 thereof shall be deemed to have been inserted therein with effect from the 1st day of July 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

(By order of the Governor)

C. GOPI RAVIKUMAR,
*Secretary to Government (Legislation),
Law Department.*