



# TAMIL NADU GOVERNMENT GAZETTE

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## Part II—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O. Ms. No.53, Commercial Taxes and Registration (B1), 12th May 2023,  
Chithirai 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. SRO A-18(b)/2023.**

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 further amendment to 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:-

#### AMENDMENT.

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words "ten crore rupees", the words "five crore rupees" shall be substituted.

B. JOTHI NIRMALASAMY,  
Secretary to Government.