



# TAMIL NADU GOVERNMENT GAZETTE

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Thai 15, Vilambi, Thiruvalluvar Aandu-2050

## 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

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

*[G.O.Ms.No. 12, Commercial Taxes and Registration (B1), 29th January 2019,  
Thai 15, Vilambi, Thiruvalluvar Aandu-2050.]*

#### **No. II(2)/CTR/107(g-1)/2019.**

In exercise of the powers conferred by sub-section (1) of Section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-11)/2017, published at page 84 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

*[G.O.Ms.No. 13, Commercial Taxes and Registration (B1), 29th January 2019,  
Thai 15, Vilambi, Thiruvalluvar Aandu-2050.]*

#### **No. II(2)/CTR/107(g-2)/2019.**

In exercise of the powers conferred by sub-section (2) of Section 1 of the Tamil Nadu Goods and Services Tax (Amendment) Act, 2019 (Tamil Nadu Act 3 of 2019), the Governor of Tamil Nadu hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Tamil Nadu Goods and Services Tax (Amendment) Act, 2019 (Tamil Nadu Act 3 of 2019), except clause (2) of Section 8, Section 17, Section 18, clause (1) of Section 20, shall come into force.

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

## AMENDMENTS TO NOTIFICATIONS

[G.O.Ms.No. 15, Commercial Taxes and Registration (B1), 29th January 2019,  
Thai 15, Vilambi, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/107(g-3)/2019.**

In exercise of the powers conferred by sub-section (1) of Section 10 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-1)/2017, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:—

## AMENDMENTS.

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in the State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Tamil Nadu Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[G.O.Ms.No. 16, Commercial Taxes and Registration (B1), 29th January 2019,  
Thai 15, Vilambi, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/107(g-4)/2019.**

In exercise of the powers conferred by sub-section (2) of Section 23 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/935(b-3)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 15th November, 2017, namely:—

## AMENDMENTS.

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of Article 279A of the Constitution, other than the State of Jammu and Kashmir”, the words, brackets and figures “the first proviso to sub-section (1) of Section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

Ka. BALACHANDRAN,  
Principal Secretary to Government.