



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

CHENNAI, FRIDAY, DECEMBER 30, 2022
Margazhi 15, Subakiruthu, Thiruvalluvar Aandu-2053

Part III—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 (THIRD AMENDMENT) RULES, 2017

[G.O. Ms. No. 208, Commercial Taxes and Registration (B1), 30th December 2022,
Margazhi 15, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. SRO A-27(a)/2022.

In exercise of the powers conferred by section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.**— (1) These rules may be called the Tamil Nadu Goods and Services Tax (Third Amendment) Rules, 2022.

(2) They shall be deemed to have come into force on 26th day of December, 2022.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,-

(i) in sub-rule (1), the words and letters, "mobile number, e-mail address," shall be omitted;

(ii) in sub-rule (2), in clause (a), after the words "Direct Taxes", the words "and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number" shall be inserted;

(iii) in sub-rule (2), clauses (b) and (c) shall be omitted;

3. In the said rules, in rule 12, in sub-rule (3), after the word, "Where," the words, brackets and figure, "on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or", shall be inserted.

4. In the said rules, in rule 46, in clause (f), the following proviso shall be inserted, namely:-

"Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient."