

Office of the Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai -600 005

Notification issued by Commissioner of State Tax, under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017

No.2/2024-TNGST PP2/GST-15/25/2024

Chennai, Thursday, July 11, 2024 Aani 27, Kurothi, Thiruvalluvar Aandu-2055

NOTIFICATION

In exercise of the powers conferred by the first proviso to section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

2. This shall come into force with effect from 10th July, 2024.

Sd/- D. Jagannathan Commissioner of State Tax

/True Copy/

Deputy Commissioner (P&P)

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