



**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. 1/2023-TNGST
PP2/GST-15/ 54/2023**

Chennai, Tuesday, August 1, 2023
Aadi 16, Sobakiruthu, Thiruvalluvar Aandu-2054

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 2022-23 is up to two crore rupees, from filing annual return for the said financial year

2. This shall come into force with effect from 31st July, 2023.

Sd/- Dheeraj Kumar
Principal Secretary /
Commissioner of State Tax

/forwarded by order/

Dheeraj Kumar
01/08/23
Deputy Commissioner