



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. 13/2022-TNGST  
PP2/GST-15/20/2022

Chennai, Tuesday, December 13, 2022  
Karthigai 27, Subakiruthu, Thiruvalluvar Aandu-2053

**NOTIFICATION**

In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Commissioner of State Tax, No. 3/2021-TNGST/PP2/GST-15/11/2021, dated the 31<sup>st</sup> March, 2021, published in the Tamil Nadu Government Gazette, Extraordinary, Part VI, Section 1, vide No.187 in No. VI(1)/103(a)/2021, dated the 31<sup>st</sup> March, 2021, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted:-

Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.

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

/True Copy/

  
13/12/2022  
Joint Commissioner (P&P)

