



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.15/2021-TNGST
PP2/GST-15/11/2021

Chennai, Thursday, November 18, 2021
Karthigai 2, Pilava, Thiruvalluvar Aandu-2052

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 No.19 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to come into force from the 1st day of August, 2021.

Sd/- M.A.Siddique
Principal Secretary /
Commissioner of State Tax

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Joint Commissioner (P&P)