



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. 3/2021-TNGST
PP2/GST-15/11/2021

Chennai, Wednesday, March 31, 2021
Panguni 18, Saarvari, Thiruvalluvar Aandu-2052

NOTIFICATION

In exercise of the powers conferred by the 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) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Tamil Nadu issued by the Commercial Taxes and Registration (B1) Department in G.O. Ms. No. 156, dated the 19th October, 2020, published in the Tamil Nadu Government Gazette, Extraordinary, No. 431 in No. II(2)/CTR/686(c-1)/2020, dated the 19th October, 2020 and notification issued by the Commissioner of State Tax in No. 11/2020, dated the 16th October, 2020 published in the Tamil Nadu Government Gazette, Extraordinary, No. 427 in No. VI(1)/383(c-1)/2020, dated the 16th October, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2021.

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

//True Copy//

[Handwritten Signature]
21-3/21
Deputy Commissioner