



**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.8/2021-TNGST
PP2/GST-15/11/2021

Chennai, Tuesday , May 04 , 2021
Chithirai 21, Pilava, 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 (Act 19 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification No.3/2021, dated the 31st March, 2021, issued by the Commissioner of State Tax and published in Tamil Nadu Government Gazette, Extraordinary, Part VI, Section 1, *vide* number VI (1)/103(a)/2021, dated the 31st March, 2021, namely:-

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

"Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period."

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

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

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Assistant Commissioner (Service Tax)