

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI- 600 005**

PRESENT: Dr. D.JAGANNATHAN I.A.S.,

COMMISSIONER OF STATE TAX

**Circular No. 3/2024
(PP6/GST-160/2024)**

Dated : 12.07.2024

Sub: Clarifications on various issues pertaining to special procedure for the manufacturers of the specified commodities as per Tamilnadu Government Notification No. II(2)/CTR/17(c-3)/2024 dated 09.01.2024-Regarding

Ref: Circular No. 208/02/2024-GST, dated 26.06.2024, issued by Government of India, Ministry of Finance, Department of Revenue, CBIC, GST Policy Wing.

In the reference cited, the Government of India, Ministry of Finance, Department of Revenue CBIC, GST Policy Wing, has issued Circular No. 208/02/2024-GST, dated 26.06.2024 based on the recommendations of the GST Council. Hence, following *pari-materia* circular is issued.

Based on the recommendation of 50th GST Council meeting, a special procedure was notified vide G.O. (Ms) No. 90 Commercial Taxes & Registration Department dated 07.08.2023 published in Tamilnadu Government Extra ordinary Gazette Notification No. II(2)/CTR/735 (d-2)/2023 dated 07.08.2023 [Issue no. 302] to be followed by the registered persons engaged in manufacturing of goods mentioned in the schedule to the said notification. The said notification has been rescinded vide G.O. (Ms) No. 5 Commercial Taxes & Registration Department dated 09.01.2024 published in Tamilnadu Government Extra ordinary Gazette Notification No. II(2)/CTR/17(c-2)/2024 dated 09.01.2024 [Issue no. 7] and a revised special procedure has been notified vide G.O. (Ms) No. 6 Commercial Taxes & Registration Department dated 09.01.2024 published

in Tamilnadu Government Extra ordinary Gazette Notification No. II(2)/CTR/17(c-3)/2024 dated 09.01.2024 [Issue no. 7].

2. Representations have been received by the GST Council, from various trade associations seeking clarity on some issues pertaining to the said special procedure. To ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of powers conferred by section 168 of the Tamilnadu Goods & Services Tax Act, 2017 (herein after referred to as the "TNGST Act"), hereby clarifies various issues as under:

S.No.	Issues Raised by Trade	Clarification on the issue
1.	<i>Non availability of make, model number and machine number -</i> The trade bodies have raised the issue that some of the manufacturers of the said goods are using very old packing machines since decades including second hand machines. Therefore, the details of make, model number and machine number of these machines are not readily available.	It is clarified that in Table 6 of FORM GST SRM-I as notified vide G.O. (Ms) No. 6 Commercial Taxes & Registration Department dated 09.01.2024 published in Tamilnadu Government Extra ordinary Gazette Notification No. II(2)/CTR/17(c-3)/2024 dated 09.01.2024 [Issue no. 7], make and model number are optional. However, where make of the machine is not available, the year of purchase of the machine may be declared as the make number. It is also clarified that the machine number is a mandatory field in Table 6 of FORM GST SRM-I to be filled up by the manufacturer. If the machine number is not available