

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI - 600 005
PRESENT: Thiru M.A. SIDDIQUE I.A.S ,
PRINCIPAL SECRETARY / COMMISSIONER OF STATE TAX**

**Circular No 12 /2020-TNGST
(PP6/35622/2019)**

dated: 23.07.2020

Sub: Clarification on removal of pendency of registration applications filed during COVID period -certain instructions issued-Regarding

Ref: Letter No.CBEC-20/06/11/2020-GST, dated 17.07.2020 issued by the Department of Revenue, Ministry of Finance Government of India, New Delhi.

Sub-section (10) of section 25 of the TNGST Act,2017 read with rule 9 of TNGST Rules,2017 provides for deemed approval of application of registration after a period of three working days, if the proper officer fails to take any action on the said application within the said period of three working days.

2. Strong apprehensions had been raised on possible mis-use of the deeming provision during the COVID lock down period, where either the State tax offices are closed or are functioning with skeletal staff. Since the lockdown applied across all establishments including those belonging to the State Government during the lockdown period there being no 'working days', it had been decided that the deemed approval of application of registration would not be granted on the portal with effect from 25th March,2020. Accordingly, deemed approvals had been held up. However, since the lockdown is over in most of the areas and offices are open since 1st June 2020, deemed approvals have been granted for all those applications pending as on 30.06.2020, which had not been processed till 15th July 2020.

3 It has been further decided that the applications received thereafter which remain pending as on 28.07.2020 shall be deemed approved on 31.07.2020 and the 3days deemed approval of application of registration would be resumed from 01st August 2020.

4. Hence all proper officers are hereby instructed to dispose all the pending applications of registration on or before 30th July, 2020 i.e., before the deemed approval of registration gets resumed, as a special drive. The territorial Joint Commissioners are requested to monitor this item of work daily and report compliance.

5. It is also noted that during the lock down period also, a few registration applications have been deemed approved on the portal because of technical glitches. GSTN has been requested to forward the list of such GSTINs which got deemed approval during the lockdown to the jurisdictional officers. In such cases, where ever required, proper officers may get the physical verification of business premises done.

Sd/- M.A.Siddique
Commissioner of State Tax
Tamil Nadu

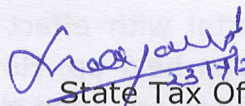
To

All the Joint Commissioners (ST) (Territorial) in the state including LTU

Copy to:

1. The Principal Secretary to Government, CT & R Department, Chennai - 600 009.
2. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai - 600 005.
3. The Joint Commissioner (CS) to host in the departmental website
4. The Director, Commercial Tax Staff Training Institute, Chennai-6
5. The Secretary, TNSTAT, Chennai 600 104.
6. All the Joint Commissioners (ST) (Intelligence) in the state
7. All the Deputy Commissioners (ST) in the State including intelligence
8. All the heads of assessment circles
9. Stock file.

// forwarded by order//


23/7/2020
State Tax Officer