

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI-600 005**

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,
COMMISSIONER OF STATE TAX**

Circular No.60/2019-TNGST
(RC No.26/2019/A1/Taxation)

Dated:23.04.2019

Sub:	Circular on compliance of rule 46(n) of the TNGST Rules, 2017 while issuing invoices in case of inter-State supply – Reg.
Ref:	Circular No. 90/09/2019-GST, dated 18-02-2019 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

A registered person supplying taxable goods or services or both is required to issue a tax invoice as per the provisions contained in section 31 of the Tamil Nadu Goods and Services Tax Act, 2017 (TNGST Act for short). Rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017 (TNGST Rules for short) specifies the particulars which are required to be mentioned in a tax invoice.

2. It has been brought to the notice that a number of registered persons (especially in the banking, insurance and telecom sectors, etc.) are not mentioning the place of supply along with the name of the State in case of a supply made in the course of inter- State trade or commerce in contravention of rule 46(n) of the TNGST Rules which mandates that the said details must be mentioned in a tax invoice. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of its powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017, hereby issues the following instructions.

3. After introduction of GST, which is a destination-based consumption

tax, it is essential to ensure that the tax paid by a registered person accrues to the State in which the consumption of goods or services or both takes place. In case of inter-State supply of goods or services or both, this is ensured by capturing the details of the place of supply along with the name of the State in the tax invoice.

4. It is therefore, instructed that all registered persons making supply of goods or services or both in the course of inter-State trade or commerce shall specify the place of supply along with the name of the State in the tax invoice. The provisions of sections 10 and 12 of the Integrated Goods and Services Tax Act, 2017 may be referred to in order to determine the place of supply in case of supply of goods and services respectively. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of sections 122 or 125 of the TNGST Act.

5. This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.


Sd/-T.V.Somanathan
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

Copy to: (1) Principal Secretary to CT& Regn. Department.
(2) All Additional Commissioners of State Tax in the Commissionerate.
(3) Joint Commissioner (CS) for hosting in Departmental site.
(4) Joint Commissioner (BIU) & MOU.
(5) Director/ CTS Training Institute, Chennai 6
(6) All Deputy Commissioners (ST) in the State.
(7) All Assistant Commissioners (ST) in the State.

// Forwarded by order//


Assistant Commissioner (Taxation)