

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF STATE TAX  
EZHILAGAM, CHENNAI-600 005**

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

**Circular No. 67/2019-TNGST**  
(RC No.26/2019/A1/Taxation)

**Dated:26.04.2019**

Sub:	Clarification regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 – Reg.
Ref:	Circular No. 97/16/2019-GST Dated the 5th April 2019 issued by Government of India Ministry of Finance, Department of Revenue .Central Board of Indirect Taxes and Customs, GST Policy Wing.

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Attention is invited to Notification No. II(2)/CTR/212(g-1)/2019,TNGST dated 07.03.2019 (hereinafter referred to as "the said notification") which prescribes rate of State tax of 3% on first supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person whose aggregate annual turnover in the preceding financial year was fifty lakh rupees or below. The said notification, as amended by Notification No. II(2)/CTR/269(c-7)/2019 issued in G.O. Ms. No. 48 CT&R (B1) Department, dated 29.03.2019, provides that Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as "the said rules"), as applicable to a person paying tax under section 10 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "the said Act") shall, mutatis mutandis, apply to a person paying tax under the said notification.

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the

Commissioner, in exercise of its powers conferred by section 168 of the said Act, hereby clarifies the issues raised as below:-

(i) a registered person who wants to opt for payment of state tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as "Any other supplier eligible for composition levy" as listed at Sl. No. 5(iii) of the said form, latest by 30th April, 2019. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.

(ii) any person who applies for registration and who wants to opt for payment of state tax @ 3% by availing the benefit of the said notification, if eligible, may do so by indicating the option at serial no. 5 and 6.1(iii) of **FORM GST REG-01** at the time of filing of application for registration.

(iii) the option of payment of tax by availing the benefit of the said notification in respect of any place of business in any State or Union territory shall be deemed to be applicable in respect of all other places of business registered on the same Permanent Account Number.

(iv) the option to pay tax by availing the benefit of the said notification would be effective from the beginning of the financial year or from the date of registration in cases where new registration has been obtained during the financial year.

3. It may be noted that the provisions contained in Chapter II of the said Rules shall mutatis mutandis apply to persons paying tax by availing the benefit of the said notification, except to the extent specified in para 2 above.

4. 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//

 26.4.19  
Assistant Commissioner (Taxation)