

**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. 80/2019/TNGST
(RC No.26/2019/A1/P&P)**

Dated:18.07.2019

Sub:	Corrigendum to Circular No. 74/2019-TNGST dated 05 July, 2019
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The following corrigendum is issued to the circular cited in the subject matter:-

In para 5 of the Circular No. 74/2019-TNGST dated 05th June, 2019,

For

"Case 2: The additional / penal interest is charged for a transaction between Y and M/s ABC Ltd., and the same is getting covered under Sl. No. 27 of notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and Tamil Nadu Notification No. II(2)/CTR/532(d-15)/2017, dated 29.6.2017 [Issue No. 202]. Accordingly, in this case the 'penal interest' charged thereon on a transaction between Y and M/s ABC Ltd. would not be subject to GST, as the same would not be covered under notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and Tamil Nadu Notification No. II(2)/CTR/532(d-15)/2017, dated 29.6.2017 [Issue No. 202]. The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST."

read,

"Case 2: The additional / penal interest is charged for a transaction between Y and M/s ABC Ltd., and the same is getting covered under Sl. No. 27 of notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and Tamil Nadu Notification No. II(2)/CTR/532(d-15)/2017, dated 29.6.2017 [Issue No. 202]. Accordingly, in this case the 'penal interest' charged thereon on a transaction between Y and M/s ABC Ltd. would not be subject to GST, as the same would be covered under notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and Tamil Nadu Notification No. II(2)/CTR/532(d-15)/2017, dated 29.6.2017 [Issue No. 202]. The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST.""

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

To
All the Joint Commissioners (ST) (Territorial) in the State,
including LTU,

Copy to the Principal Secretary to Government/ Commercial Taxes
& Registration Department, Chennai- 9.

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Dept. Website.

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Intelligence.

Copy to all Heads of Assessment Circles.

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Assistant Commissioner (P & P)