

**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. 81/2019/TNGST**  
**(RC No.26/2019/A1/P&P)**

**Dated:22.07.2019**

<b>Sub:</b>	Corrigendum to Circular No.26(2018)/2019-TNGST dated 29 <sup>th</sup> March, 2019 - reg.
<b>Ref:</b>	Corrigendum to Circular No. 26(2018) 2019-TNGST, dated 29.03.2019.

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The following corrigendum is issued to the circular cited:-

In para 4.2 of the Circular No.26 (2018)/2019-TNGST dated 29<sup>th</sup> March, 2019,

*for*

"4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 31.03.2018**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period."

*read,*

"4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 30.06.2019**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period."

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.

Copy to all the Additional Commissioners in the O/o the CCT.

Copy to the Joint Commissioner(Computer Systems) to host in the Dept. Website.

Copy to the Director CT Staff Training Institute, Chennai

Copy to all the Joint Commissioners (ST) (Intelligence)

Copy to all the Deputy Commissioner (ST) in the State including Intelligence.

Copy to all Heads of Assessment Circles.

// Forwarded by Order//

  
22/7/19  
Assistant Commissioner (P & P)