

**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. 84/2019/TNGST
(RC No.26/2019/A1/P&P)

Dated: 30.07.2019

Sub:	Corrigendum to Circular No. 67/2019-TNGST dated 26 th April, 2019, as amended vide Corrigendum Circular No.79 dated 05.07.2019 - reg.
Ref:	Govt. of India, CBIC Circular No. 97/16/2019-GST dated 5 th April, 2019, as amended vide Corrigendum dated 01.07.2019.

In para 2(i) of the Circular No. 67/2019-TNGST dated 26-04-2019, as amended vide Corrigendum Circular No.79/2019-TNGST dated 05.07.2019,

for

“(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 31st July, 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.”

read,

“(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 September, 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."

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//


Assistant Commissioner (P & P)