



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Seeks to extend validity of e-way bills – Amendment - Notification - Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.93

Dated: 11.6.2020

Vaigasi 29

Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.87, Commercial Taxes and Registration (B1) Department, dated 28.5.2020.

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11<sup>th</sup> June, 2020.

**(BY ORDER OF THE GOVERNOR)**

**N. MURUGANANDAM**

**PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

To

✓ The Principal Secretary/Commissioner of State Tax, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11<sup>th</sup> June, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361; Anna Salai, Chennai - 18.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)

NIC, Chennai-9 (to host the G.O. on [www.tn.gov.in](http://www.tn.gov.in)).

SF/SC.

//Forwarded/By Order//

*d. d. d. d.*  
11/6/2020  
SECTION OFFICER

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 28<sup>th</sup> May, 2020, namely:-

**AMENDMENT.**

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely:-

“Provided that where an e-way bill has been generated under rule 138 of the Tamil Nadu Goods and Services Tax Rules, 2017 on or before the 24<sup>th</sup> day of March, 2020 and whose validity has expired on or after the 20<sup>th</sup> March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30<sup>th</sup> day of June, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2020.

**N. MURUGANANDAM**  
**PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

//True copy//

*b. d. d. d.*  
*11/6/2020*  
**SECTION OFFICER**

*11/6/2020*