



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Seeks to extend dates of specified compliances– Notification – Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.105

Dated:08.07.2022

Aani-24

Thiruvalluvar Aandu, 2053

Read:

- 1.G.O. (Ms) No.87, Commercial Taxes and Registration (B1) Department, dated 28.5.2020.
2. G.O. (Ms) No.78, Commercial Taxes and Registration (B1) Department, dated 11.5.2021.

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 8<sup>th</sup> July, 2022.

### **(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY**  
**SECRETARY TO GOVERNMENT**

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 8<sup>th</sup> July, 2022 and to send 100 copies to the Government and 100 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.

The Special Personal Assistant to Minister (Finance and Human Resources Management), 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).

SF/SC.

//Forwarded/By Order//

**செ. ஜோதி நirmலாசாமி**  
**SECTION OFFICER 8.7.2022**  
JBN  
8/7/2022

**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) (hereinafter referred to as the said Act) and in partial modification 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 and No.II(2)/CTR/289 (c-4)/2021, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 11<sup>th</sup> May, 2021, the Governor of Tamil Nadu, on the recommendations of the Council, hereby,-

- (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30<sup>th</sup> day of September, 2023;
- (ii) excludes the period from the 1<sup>st</sup> day of March, 2020 to the 28<sup>th</sup> day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
- (iii) excludes the period from the 1<sup>st</sup> day of March, 2020 to the 28<sup>th</sup> day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of March, 2020.

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

//True copy//

செ. முனிசுந்தரன்  
SECTION OFFICER 8.7.22  
8/07/2022