



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Concessional rate on intra-State supply of bricks conditional to not availing Input Tax Credit – Amendment to notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.121

Dated: 22.07.2022

Aadi- 6

Thiruvalluvar Aandu, 2053

Read:

G.O. (Ms) No.51, Commercial Taxes and Registration Department, dated 01.04.2022.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 22nd 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 22nd 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//


SECTION OFFICER 22.7.2022

/2/

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/205(h-2)/2022, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 1st April, 2022, namely:-

AMENDMENT.

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 18th July, 2022.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//

செ. சூர்யா கிருஷ்ணன்
SECTION OFFICER
22.7.2022

