



## **ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Issuance of e-invoice by the taxpayers having aggregate turnover exceeding Rs.10 crore – Notification – Further amendment - Issued.

### **COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.127

Dated: 02.08.2022  
Thiruvalluvar Aandu, 2053

Read:

G.O.(Ms) No.70, Commercial Taxes and Registration (B1) Department, dated 13.4.2020.

### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 2<sup>nd</sup> August, 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 2<sup>nd</sup> August, 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. சூரணி கிருஷ்ணன்**  
**SECTION OFFICER**  
**2.8.2022**

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu on the recommendations of the Council, hereby makes the following further amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-5)/2020, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13<sup>th</sup> April, 2020, namely:-

**AMENDMENT.**

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of October, 2022, for the words "twenty crore rupees", the words "ten crore rupees" shall be substituted.

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

//True copy//

செ. ஜோதி நirmலாசாமி  
SECTION OFFICER 2.8.2022