





#### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Rate of tax under Composition Scheme - Notified - Amendments - Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.15

Dated: 29.1.2019

Thai-15

Thiruvalluvar Aandu, 2050

Read:

G.O.(Ms) No.59, Commercial Taxes and Registration (B1) Department, dated 29.6.2017.

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 29<sup>th</sup> January, 2019.

## (BY ORDER OF THE GOVERNOR)

# Ka.BALACHANDRAN PRINCIPAL SECRETARY TO GOVERNMENT

To

The Additional Chief 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 <u>Tamil Nadu Government Gazette</u>, dated the 29<sup>th</sup> January, 2019 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief 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 <a href="www.tn.gov.in">www.tn.gov.in</a>). SF/SC.

//Forwarded/By Order//

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### ANNEXURE.

### NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 10 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 further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-1)/2017, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, namely:—

## AMENDMENTS.

In the said notification, for the portion beginning with the words "an amount calculated at the rate of" and ending with the words "half per cent. of the turnover of taxable supplies of goods in the State in case of other suppliers", the words and figures, "an amount of tax calculated at the rate specified in rule 7 of the Tamil Nadu Goods and Services Tax Rules, 2017:" shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

SECTION OFFCIER