



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Persons to whom provisions of sub-section (6B) or sub-section (6C) of section 25 of the Act will not apply. – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.47

Dated: 25.02.2021

Maasi 13

Thiruvalluvar Aandu 2052

Read:

G.O.(Ms) No.73, 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 25th February, 2021.

(BY ORDER OF THE GOVERNOR)

**Dr.BEELA RAJESH
PRINCIPAL 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 25th February, 2021 and to send 100 copies to 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).

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//Forwarded/By Order//

S. Sridhar
25/2/2021
SECTION OFFICER
27/2/2021

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (6D) of section 25 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on recommendations of the Council, and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-7)/2020, published at page 4 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th April, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

2. This Notification shall be deemed to have come into force with effect from 23rd February, 2021.

Dr.BEELA RAJESH
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

d. dindi
25/2/2021
SECTION OFFICER
25/2/2021