



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Filing of annual return for the Financial Year 2019-2020 optional for small taxpayers with aggregate turnover less than Rs.2 crores – Amendment to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.158

Dated:19.10.2020

Aippasi 3

Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.162, Commercial Taxes and Registration Department, dated 11.10.2019.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 19th October, 2020.

(BY ORDER OF THE GOVERNOR)

**Dr. BEELA RAJESH
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 19th October, 2020 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 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).

SF/SC

//Forwarded/By Order//

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SECTION OFFICER

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ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/810(b-2)/2019, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 11th October, 2019, namely:—

AMENDMENT.

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 15th day of October, 2020.

Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT

//True copy//

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19/10/2020
SECTION OFFICER

20/10/2020
19/10/2020