



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State Tax on services – Extension of deadline for exercising of option by Goods Transport Agencies (GTAs) to pay GST under forward charge mechanism from 15th March, 2023 to 31st May, 2023 – Further amendments to Notification – Issued.

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

G.O. (Ms) No.49

Dated:11.05.2023  
Sobakiruthu, Chitthirai-28,  
Thiruvalluvar Aandu, 2054

Read:

G.O.(Ms) No.72, 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 Tamil Nadu Government Gazette, dated the 11<sup>th</sup> May, 2023.

**(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

To

✓ The Principal Secretary/Commissioner of Commercial Taxes, 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 11<sup>th</sup> May, 2023 and to send 100 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, 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. முனிசிமுண்டி  
SECTION OFFICER 11.5.2023

11/5/2023

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 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, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

2. This notification shall be deemed to have come into force on 9<sup>th</sup> day of May, 2023.

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

//True copy//

செ. சூரணி கிருஷ்ணன்  
SECTION OFFICER 11.5.2023  
11/5/2023