

ஆணையர் (வணிகவாரிகள்)

3 / OCT 2023

கலைஞர்
எழிலகம், சென்னை-600 005.
ICS
1924 - 2023



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – The systems with which information may be shared by the common portal under section 158A of the TNGST Act, 2017 – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.112

Dated: 27.10.2023

Ippasi 10, Sobhakeruthu,
Thiruvalluvar Aandu, 2054

Read:

1. G.O. (Ms) No.91, Commercial Taxes and Registration (B1) Department, dated 07.08.2023.
2. The Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2023 (TN Act No.25 of 2023)

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th October, 2023.

(BY ORDER OF THE GOVERNOR)

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

To

The 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 27th October, 2023 and to send 100 copies to the Government and 100 copies to the Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the 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//

B. Jothi Nirmalasamy
27/10/2023
SECTION OFFICER

27/10/23

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 158A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/735 (d-3)/2023, published at page 10 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 7th August, 2023, hereby notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under Section 158A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

**B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

//True copy//

B. Camath
SECTION OFFICER
27/10/23