

அணையர் (வணிகவாரிகள்)

3 / OCT 2023

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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Waiver of the requirement of mandatory registration under section 24(ix) of the Tamil Nadu Goods and Services Tax Act for person supplying goods through electronic commerce operators, subject to certain conditions – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.113

Dated: 27.10.2023

Ippasi 10, Sobhakeruthu,
Thiruvalluvar Aandu, 2054

Read:

1. G.O.(Ms) No.92, 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//

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SECTION OFFICER

(Handwritten date)
27/10/23

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 23 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter referred to as the said Act), 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-4)/2023, published at page 10 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 7th August, 2023, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely: —

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
- (iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (Central Act 43 of 1961);
- (iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (Central Act 43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;
- (v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);
- (vi) such persons shall not be granted more than one enrolment number in a State or Union territory;
- (vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and
- (viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

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

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//

B. Jothi Nirmalasamy
27/10/23
SECTION OFFICER
27/10/23