



உ. நணயர் (வணிகவாரிகள்)

15 NOV 2023

தலைகம், சென்னை-600 00



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by unregistered persons - Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.115

Dated: 27.10.2023

Ippasi 10, Sobhagiruthu,
Thiruvalluvar Aandu, 2054

Read:

1. G.O.(Ms) No.113 , Commercial Taxes and Registration (B1) Department, dated 27.10.2023.
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, Chepak, 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

27/10/2023

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 notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the Commercial Taxes and Registration Department Notification No.II(2)/CTR/887(c-2)/2023, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 27th October, 2023, namely:

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, "the electronic commerce operator" shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

3. 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
27/10/2023
SECTION OFFICER
27/10/2023