



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – No refund of overflow of Input Tax Credit for construction – Amendments to Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 123

Dated: 15.11.2023
Aippasi 29, Sobhakerithu,
Thiruvalluvar Aandu, 2054
Read:

G.O. (Ms) No.76, Commercial Taxes and Registration (B1) Department, dated 29.06.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 15th November, 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 15th November, 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).

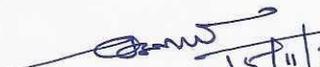
The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

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//


15/11/2023
SECTION OFFICER
15/11/2023

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 54 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 amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-18)/2017, published at page 146 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Tamil Nadu Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True Copy//


15/11/2023
SECTION OFFICER
15/11/2023