



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State Tax on Services by electronic Commerce Operator – Further amendments to Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 124

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

G.O. (Ms) No.78, 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//


SECTION OFFICER

15/11/2023

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (5) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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-20)/2017, published at pages 147-148 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.


In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (Central Act 18 of 2013).”.

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//


15/11/2022
SECTION OFFICER
15/11/2023