



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Special procedure for condonation of delay in filing of appeals against demand orders passed until 31st March, 2023 – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 134

Dated: 08.12.2023
Karthigai 22, Sobakirathu,
Thiruvalluvar Aandu 2054
Read:

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 8th December, 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 8th December, 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//

[Signature]
8/12/2023
SECTION OFFICER
8/12/2023

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 taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March, 2023 under section 73 or 74 of the said Act (hereinafter referred to as the said order), within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with sub-section (1) of Section 107 of the said Act, on or before 31st day of January 2024:

Provided that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid-

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to twelve and a half per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty per cent. should have been paid by debiting from the Electronic Cash Ledger.

4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under sub-section (1) of Section 107 of the said Act.

5. No appeal under this notification shall be admissible in respect of a demand not involving tax.

6. The provisions of Chapter XIII of the Tamil Nadu Goods and Service Tax Rules, 2017, shall mutatis mutandis, apply to an appeal filed under this notification.

7. The Notification shall be deemed to come into force with effect from the 2nd day of November, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True Copy//


SECTION OFFICER

8/12/2023