



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Seeks to extend timelines for filing of application for revocation of cancellation of registration to 30.09.2021, where due date for filing such application falls between 01.03.2020 to 31.08.2021, in cases where registration has been cancelled under clause (b) or clause (c) of section 29(2) of the Tamil Nadu Goods and Services Tax Act, 2017 – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.111

Dated: 31.8.2021

Aavani - 15

Thiruvalluvar Aandu 2052

Read:

1. G.O. (Ms) No.87, Commercial Taxes and Registration (B1) Department, dated 28.5.2020.
2. G.O. (Ms) No.78, Commercial Taxes and Registration (B1) Department, dated 11.5.2021.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st August, 2021.

(BY ORDER OF THE GOVERNOR)

**B.JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

To

The Principal Secretary/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 31st August, 2021 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, 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//

செ. முனி திருஜெகன்
SECTION OFFICER 31.8.2021
செ. முனி திருஜெகன்

ANNEXURE.

NOTIFICATION.

In partial modification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 28th May, 2020 and the Commercial Taxes and Registration Department Notification No.II(2)/CTR/289(c-4)/2021, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 11th May, 2021, in exercise of the powers conferred by section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

**B.JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

//True Copy//

சி. ஜோதி நirmலாசாமி

SECTION OFFICER 31.8.2021

31/8/21