



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Persons to whom provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) of section 25 of the Act will not apply. – Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.117

Dated: 27.09.2021

Purattasi 11

Thiruvalluvar Aandu 2052

Read:

G.O.(Ms) No.47, Commercial Taxes and Registration (B1) Department, dated 25.2.2021.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th September, 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 27th September, 2021 and to send 100 copies to 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).

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//Forwarded/By Order//

9/11/21
செ. முனி கிருஷ்ணன்
SECTION OFFICER 27.9.2021

27/9/21

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (6D) of section 25 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 amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/132(e)/2021, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 25th February, 2021, namely:-

AMENDMENTS.

In the said notification, in the first paragraph after the words “hereby notifies that the provisions of”, the words, brackets, figure and letter “sub-section (6A) or” shall be inserted.

2. This notification shall be deemed to have come into force on the 24th day of September, 2021.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

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செ. சூர்யா கிருஷ்ணன்
SECTION OFFICER 27.9.2024

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27.9.2024