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**ABSTRACT**



Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Services exempt from State Tax – Further amendments to Notification – Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.120

Dated: 4.10.2021  
Purattasi 18  
Thiruvalluvar Aandu 2052

Read:

G.O. (Ms) No.73, Commercial Taxes and Registration (B1) Department, dated 29.6.2017.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 4<sup>th</sup> October, 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 4<sup>th</sup> October, 2021 and to send 100 copies to the Government and 100 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. சுவாமி கிருஷ்ணன்  
SECTION OFFICER 4.10.2021

JBN  
4/10/2021

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119-143 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, namely:—

**AMENDMENTS.**

In the said notification, in the Table, -

- (i) against serial number 1, in column (3), after the figures and letters “12AA”, the word, figures and letters “or 12AB” shall be inserted;
- (ii) against serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;
- (iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”;

- (iv) against serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “or 12AB” shall be inserted;
- (v) against serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;
- (vi) serial number 43 and the entries relating thereto shall be omitted;
- (vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate throughout India / contiguous States.	Nil	Nil”;

(viii) against serial number 72, in column (3), after the words “for which”, the figures, symbol and words “75% or more of the” shall be inserted;

(ix) against serial numbers 74A and 80, in column (3), after the figures and letters “12AA”, word, figures and letters “or 12AB” shall be inserted;

(x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil”;

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of October, 2021.

**B. JOTHI NIRMALASAMY**  
**SECRETARY TO GOVERNMENT**

//True copy//

08. முதுனி கிருஷ்ணன்  
SECTION OFFICER 4.10.2021

JBN  
4/10/2021