



E - 1565795  
8/10



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State  
Tax on goods – Further amendments to Notification - Issued

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.121

Dated: 4.10.2021

Purattasi 18

Thiruvalluvar Aandu 2052

Read:

G.O. (Ms) No.62, 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 the 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. முருகி கிருஷ்ணன்  
SECTION OFFICER 4.10.2021

JBN  
4/10/2021

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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-4)/2017, published at pages 3-68 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,-

(a) in Schedule I – 2.5%,-

(i) after serial number 71 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“71A	1209	Tamarind seeds meant for any use other than sowing”;
------	------	--

(ii) Serial numbers 138 to 148 and the entries relating thereto shall be omitted;

(iii) after serial number 186 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel”;
-------	------	--

(iv) Serial number 187A and the entries relating thereto shall be omitted;

(v) Serial number 234 and the entries relating thereto shall be omitted;

(vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely:-

“(232) Pembrolizumab (Keytruda)”;

(vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely:-

“(3) Retro fitment kits for vehicles used by the disabled”;

(b) in Schedule II – 6%,-

(i) against serial number 80A, in column (3), for the entry, the following entry shall be substituted, namely:-

“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;

(ii) Serial number 122 and the entries relating thereto shall be omitted;

(iii) Serial numbers 127 to 132 and the entries relating thereto shall be omitted;