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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Rate of State tax on food preparations for free distribution to economically weaker sections of the society - Further amendments to Notification - Issued



COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.124

Dated: 4.10.2021
Purattasi 18
Thiruvalluvar Aandu 2052

Read:

G.O. (Ms) No.140, Commercial Taxes and Registration (B1) Department, dated 17.10.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 4th 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 4th 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. முருளி கிருஷ்ணன்
SECTION OFFICER

7/20
4/10/2021

4.10.2021

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 9 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/868 (f-1)/2017, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 18th October, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, against serial number 1,-

(i) in column (3), for the entry, the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;

(ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

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

**B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

//True copy//

செ. சூரணி கிருஷ்ணன்
SECTION OFFICER 4.10.2021

JBN
4/10/2021