



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Waiver of penalty payable for non-compliance of provisions – Amendment to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.72

Dated: 31.03.2021
Panguni 18
Thiruvalluvar Aandu 2052

Read:

G.O. (Ms) No.181, Commercial Taxes and Registration (B1) Department, dated 2.12.2020.

ORDER:

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

(BY ORDER OF THE GOVERNOR)

Dr.BEELA RAJESH
PRINCIPAL 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 March, 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//

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31/3/2021
SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by section 128 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/793(a)/2020, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 2nd December, 2020, namely:-

AMENDMENT.

In the said notification,-

- (i) in the first paragraph, for the figures, letters and words, “31st day of March”, the figures, letters and words “30th day of June”, shall be substituted;
- (ii) in the first paragraph, for the figures, letters and words, “01st day of April”, the figures, letters and words “1st day of July”, shall be substituted.

Dr.BEELA RAJESH
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

b. d. d. d. d.
21/3/2021
SECTION OFFICER

G. S. S.
21/3/2021