



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rate of interest payable under the Act - Amendment – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.74

Dated: 11.5.2021

Chithirai 28

Thiruvalluvar Aandu 2052

G.O. (Ms) No.61, 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 11th May, 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 11th May, 2021 and to send 100 copies to the 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).

SF/SC.

//Forwarded/By Order//

செ. பெலா ராஜேஷ்
SECTION OFFICER

11/5/2021

11.5.2021

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 50 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-3)/2017, published at pages 2-3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENT.

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021."

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

Dr. BEELA RAJESH
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

Dr. Beela Rajesh
SECTION OFFICER 11.5.2021

7/5/2021
11/5/2021