

ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Seeks to extend the due date for filing FORM GSTR-4 for financial year 2020-2021 to 31.05.2021 - Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.76

Dated: 11.5.2021 Chithirai 28 Thiruvalluvar Aandu 2052

G.O.(Ms) No.53, Commercial Taxes and Registration (B1) Department, dated 23.4.2019.

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//

SECTION OFFICER 11.5.2021

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 148 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/301(f-2)/2019, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 23rd April, 2019, namely:-

AMENDMENTS.

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely: –

"Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of May, 2021."

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

Dr. BEELA RAJESH PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

SECTION OFFICER 11.5.202