



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Amendments to Rules – Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.77

Dated: 11.5.2021

Chithirai 28

Thiruvalluvar Aandu 2052

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11<sup>th</sup> 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 11<sup>th</sup> 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. பூரணி கிருஷ்ணன்  
SECTION OFFICER 11.5.2021

7300  
11/5/2021

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.** -(1) These rules may be called the Tamil Nadu Goods and Services Tax (Third Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force on the 1<sup>st</sup> day of May, 2021.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017,-

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1<sup>st</sup> day of May, 2021 till the 28<sup>th</sup> day of May, 2021.”.

**Dr. BEELA RAJESH**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

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செ. பாலனி கிருஷ்ணன்  
SECTION OFFICER 11.5.2021  
Jan 11/5/2021