



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.82

Dated: 2.6.2021

Vaigasi - 19

Thiruvalluvar Aandu 2052

Read:

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 2nd June, 2021.

(BY ORDER OF THE GOVERNOR)

**M.A.SIDDIQUE
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

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 2nd June, 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. முனியாண்டி
SECTION OFFICER
2.6.2021



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 amendments 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.

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial numbers 4, 5, 6 and 7, the following shall be substituted, 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 and May, 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 45 days, and 18 per cent thereafter	March, 2021
Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter		April, 2021	
Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter		May, 2021	
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021

	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 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 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 45 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 May, 2021.

M.A.SIDDIQUE
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

//True copy//

செ. முனிசிபல்
SECTION OFFICER 2.6.2021