



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – FORM GSTR-1 - Waiver of late fee payable – Amendment - Notification - Issued.

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

G.O. (Ms) No.84

Dated: 2.6.2021

Vaigasi - 19

Thiruvalluvar Aandu 2052

Read:

G.O. (Ms) No.7, Commercial Taxes and Registration (B1) Department, dated 23.1.2018.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 2<sup>nd</sup> 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 2<sup>nd</sup> 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/By Order//

**செ. சுவாமிநாதன்**  
SECTION OFFICER 2.6.2021



**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) (hereafter in this notification referred to as 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/79(h-1)/2018, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 23<sup>rd</sup> January, 2018, namely:-

**AMENDMENT.**

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

**Table**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Amount</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No.1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No.1	Two thousand and five hundred rupees

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of June, 2021.

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

//True copy//

செ. முருகன் கிருஷ்ணன்  
SECTION OFFICER 2.6.2021

