



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Construction services – Certain class of registered persons in whose case the liability to pay state tax arises - Amendment - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.93

Dated: 2.6.2021

Vaigasi - 19

Thiruvalluvar Aandu 2052

Read:

G.O.(Ms) No.45, Commercial Taxes and Registration (B1) Department, dated 29.3.2019.

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.gqv.in).

SF/SC.

//Forwarded/By Order//

செ. முருகிசெட்டிசெட்டி
SECTION OFFICER 2.6.2021



ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by section 148 of the 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/269(c-4)/2019, published at page 22 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th March, 2019, namely:-

AMENDMENTS

In the said notification, in the first para,-

- (a) for the words "in whose case the liability to", the words ",who shall" shall be substituted;
- (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

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

//True,copy//

செ. முருகி கிருஷ்ணன்
SECTION OFFICER
2.6.2021

