



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Waiver of penalty payable for non-compliance of provisions - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.99

Dated: 2.7.2021

Aani - 18

Thiruvalluvar Aandu 2052

Read:

G.O. (Ms) No.181, Commercial Taxes and Registration (B1) Department, dated 2.12.2020.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 2nd July, 2021.

(BY ORDER OF THE GOVERNOR)

**B.JOTHI NIRMALASAMY
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 2nd July, 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. ஜோதி நirmலசாமி
SECTION OFFICER 2.7.2021
JBN
2/7/2021

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, and in supersession of notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/793(a)/2020, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 2nd December, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-6)/2020, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th April, 2020, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

2. This notification shall be deemed to have come into force on the 30th day of June, 2021.

**B.JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

//True copy//

செ. முருகிகிருஷ்ணன்
SECTION OFFICER 2.7.2021

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27/7/2021