



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State Tax on Services by electronic commerce operator – Further amendments to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.21

Dated:17.2.2022

Maasi-05

Thiruvalluvar Aandu, 2053

Read:

G.O.(Ms) No.78, 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 17th February, 2022.

(BY ORDER OF THE GOVERNOR)

**B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

To

✓ The Additional Chief 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 17th February, 2022 and to send 100 copies to Government and 100 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief 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//

08. முருகிகிருஷ்ணன்
SECTION OFFICER 17.2.2022

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (5) of section 9 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 amendments further to amend the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-20)/2017, published at pages 147-148 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

1. In the notification,-
 - (i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;
 - (ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”
2. In the said notification, in Explanation,-
 - (i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (Central Act 59 of 1988).”, the words, brackets, numbers and figures,“, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (Central Act 59 of 1988).” shall be substituted;
 - (ii) after item (b), the following shall be inserted namely,-

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”
3. This notification shall be deemed to have come into force with effect from the 1st day of January, 2022.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//

08. ஜோதி நirmலாசாமி
SECTION OFFICER 17.2.2022

JBN
17/2/2022