

06 APR 2022

SUTHANTHIRA THIRUVARAL AMUDHA PERUVIZHA
TAMIL NADU

எழிலகம், சென்னை-600 077

சுதந்திரத்திற்குள்ளே
அமுதப்பெருவழி



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Concessional rate on intra-State supply of bricks conditional to not availing Input Tax Credit – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.51

Dated:01.04.2022

Panguni-18

Thiruvalluvar Aandu, 2053

Read:

G.O.(Ms) No.62, Commercial Taxes and Registration (B1) Department, dated 29.06.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 1st April, 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 1st April, 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//

செ. சூரணிக் குமாரன்
SECTION OFFICER 1.4.2022
JBN
11/04/2022

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 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 exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the State tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:-

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

Explanation. –

(i) For the purposes of this notification, “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE.

Condition No.	Condition
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and the rules made thereunder.

2. This notification shall come into force on the 1st day of April, 2022.

**B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

//True copy//

செ. சூரணி கிருஷ்ணன்
SECTION OFFICER 1.4.2022
JBN
11/04/2022