0 6 APR 2022 SUTHANTHIRA THIRUMANAL AMUSHA PERUVIZHA எழில்கம், சென்னை – 600



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Category of persons exempt from obtaining registration under the said Act - Brick Kilns - Amendments to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.52

Dated:01.04.2022 Panguni-18 Thiruvalluvar Aandu, 2053

Read:

G.O.(Ms) No.33, Commercial Taxes and Registration (B1) Department, dated 07.03.2019.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, 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//

SECTION OFFICER 1.4.2002

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 23 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 in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-2)/2019, published at pages 3 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 7th March, 2019, namely:-

AMENDMENTS.

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| "4. | 6815 | Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks |
|-----|------------|---|
| 5. | 6901 00 10 | Bricks of fossil meals or similar siliceous earths |
| 6. | 6904 10 00 | Building bricks |
| 7. | 6905 10 00 | Earthen or roofing tiles". |

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

B. JOTHI NIRMALASAMY SECRETARY TO GOVERNMENT

//True copy//

SECTION OFFICER 1.4.2022