



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 - Amendment to Rules - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.73

Dated: 28.4.2021

Chithirai 15

Thiruvalluvar Aandu 2052

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 28th April, 2021.

((BY ORDER OF THE GOVERNOR))

**Dr. BEELA RAJESH
PRINCIPAL SECRETARY TO GOVERNMENT**

To

✓ The Principal Secretary/Commissioner of Commercial Taxes, 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 28th April, 2021 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, 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. பீலா ராஜேஷ்
SECTION OFFICER 28.4.2021

21.9.21
28.4.2021

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force on the 27th day of April, 2021.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

Dr. BEELA RAJESH
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

செ. முனி சீடுமணி
SECTION OFFICER 28.4.2021

28.4.2021

ANNEXURE
MORTGAGE

in exercise of the powers conferred by section 104 of the Tamil Nadu Goods and Services Tax Act 2017 (Act No. 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following rules to amend the Tamil Nadu Goods and Services Tax Act 2017.

1. The rules made under section 104 of the Tamil Nadu Goods and Services Tax Act 2017 are as follows:

(1) These rules shall be deemed to have come into force on the 7th day of April 2017.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 20, sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

"Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Act No. 18 of 2013), shall, until the expiry of the period from the 31st day of April 2017 to the 31st day of May 2017, also be allowed to furnish the return under section 27 of the Tamil Nadu Goods and Services Tax Act, 2017, in Form GST-27, in the manner specified in sub-section (1) of section 27 of the Tamil Nadu Goods and Services Tax Act, 2017, on any invoice pertaining to supply verified through electronic verification code (EVC)."

DR. B. S. VISWANATHAN
PRINCIPAL SECRETARY TO GOVERNMENT

CS. Lakshmi Narayanan
SECTION OFFICER, GST-1, 2017