



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – FORM GSTR-3B - Waiver of late fee payable under section 47 - Amendment - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.100

Dated: 26.6.2020

Aani 12

Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.165, Commercial Taxes and Registration (B1) Department, dated 31.12.2018.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th June, 2020.

(BY ORDER OF THE GOVERNOR)

**Dr. BEELA RAJESH
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 26th June, 2020 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//

d. dindi
26/6/2020
SECTION OFFICER

Jan
26/6/2020

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), read with section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-4)/2018, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 31st December, 2018, namely:-

AMENDMENT.

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely: –

"Table

Sl. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT

//True copy//

J. Dindi
26/6/2020
SECTION OFFICER
26/6/2020