



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax (Amendment) Act, 2020  
Bringing into force the provisions of section 10 of the Tamil Nadu Act No.10 of 2020  
Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.132

Dated: 2.9.2020  
Aavani 17  
Thiruvalluvar Aandu 2051  
Read:

Tamil Nadu Goods and Services Tax (Amendment) Act, 2020 (Tamil Nadu Act No.10 of 2020), dated 15.2.2020.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 2<sup>nd</sup> September, 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 2<sup>nd</sup> September, 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. d. d. d.*  
2/9/2020  
SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Goods and Services Tax (Amendment) Act, 2020 (Tamil Nadu Act No.10 of 2020), the Governor of Tamil Nadu hereby appoints the 1<sup>st</sup> day of September, 2020, as the date on which the provisions of section 10 of the Tamil Nadu Goods and Services Tax (Amendment) Act, 2020 (Tamil Nadu Act No.10 of 2020), shall come into force.

2. This Notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of September, 2020.

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

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*2/9/2020*  
SECTION OFFICER  
*2/9/2020*