



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – E-invoices to be issued by certain class of registered persons – Amendments to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.144

Dated: 01.10.2020
Purattasi 15
Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.70, Commercial Taxes and Registration (B1) Department, dated 13.4.2020.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 1st October, 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 1st October, 2020 and to send 100 copies to 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. kish
11/10/2020
SECTION OFFICER

6/10/20
1/2020

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-5)/2020, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th April, 2020, namely:—

AMENDMENTS.

In the said notification, in the first paragraph,-

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 30th day of September, 2020.

**Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT**

//True copy//

d. dindi
11/7/2020

SECTION OFFICER

11/7/2020