



### **ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Extension of the date of implementation of the Dynamic QR Code for B2C invoices – Amendments to Notification - Issued.

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

G.O. (Ms) No.145

Dated: 01.10.2020 Purattasi 15 Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.71, 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 <u>Tamil Nadu Government Gazette</u>, dated the 1<sup>st</sup> 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 1<sup>st</sup> 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//

SECTION OFFICER

# **ANNEXURE.**

### **NOTIFICATION.**

In exercise of the powers conferred by sixth proviso to rule 46 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 amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-6)/2020, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13<sup>th</sup> April, 2020, namely:—

## AMENDMENTS.

In the said notification,—

- (i) in the first paragraph, for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words "1st day of October", the figures, letters and words "1st day of December" shall be substituted.
- . 2. This notification shall be deemed to have come into force with effect from the  $30^{th}$  day of September, 2020.

Dr. BEELA RAJESH SECRETARY TO GOVERNMENT

//True copy//

SECTION OFFICER