



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Return filing procedure for registered persons having aggregate turnover of upto 1.5 crore rupees - Notified – Amendments - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.161

Dated: 31.12.2018

Margazhi-16

Thiruvalluvar Aandu, 2049

Read:

G.O.(Ms) No.117, Commercial Taxes and Registration (B1) Department,
dated 10.9.2018

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st December, 2018.

(BY ORDER OF THE GOVERNOR)

Ka. BALACHANDRAN

PRINCIPAL SECRETARY TO GOVERNMENT

To

The Additional Chief 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 31st December, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief 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.
31/12/2018

SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 148 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 further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/800(e)/2018, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 10th September, 2018, namely:—

AMENDMENTS.

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters “July, 2017 to September, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to December, 2018” and “31st day of March, 2019” shall respectively be substituted.

**Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

/True copy/

B. Sridhar
31/12/2018
SECTION OFFICER