



ABSTRACT



Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Section 51 relating to Tax deduction at source - Brought into force - Exempting certain authorities - Notification issued - Amendment - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.162

Dated: 31.12.2018
Margazhi-16
Thiruvalluvar Aandu, 2049

Read:

G.O.(Ms) No.122, Commercial Taxes and Registration (B1) Department,
dated 12.9.2018

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 //

S. Srinivasan
31/12/2018
SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017)) read with section 51 of the Tamil Nadu Goods and Services Tax Act, 2017, hereafter in this notification referred to as the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/823(a-1)/2018, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th September, 2018, namely:-

AMENDMENT.

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True copy/

d. d. d. d. d.
31/12/2018
SECTION OFFICER