



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Failure to furnish the return in FORM GSTR-4 - Waiver of late fee payable under section-47 - Notification issued - Amendment - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.166

Dated: 31.12.2018

Margazhi-16

Thiruvalluvar Aandu, 2049

Read:

G.O.(Ms) No.186, Commercial Taxes and Registration (B1) Department,
dated 29.12.2017

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. dindi
31/12/2018

SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 128 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 amendments in Commercial Taxes and Registration Department Notification No.II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th December, 2017, namely:-

AMENDMENT.

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

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True copy/

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