



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Exemption for foreign airlines from the requirement of furnishing reconciliation Statement – Special procedure - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.61

Dated: 16.03.2020
Panguni-3
Thiruvalluvar Aandu, 2051

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 16th March, 2020.

(BY ORDER OF THE GOVERNOR)

**Ka.BALACHANDRAN
PRINCIPAL 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 16th March, 2020 and to send 100 copies to the 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).

Stock File/Spare Copy.

//Forwarded/By Order//

d. dirdi
16/3/2020
SECTION OFFICER
16/3/2020

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) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (Central Act 18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the Tamil Nadu Goods and Services Tax Rules, 2017.

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practising Chartered Accountant in India or a firm or a Limited Liability Partnership of practising Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

J. Sind
SECTION OFFICER
16/3/2020
16/3/2020