



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – To exempt certain class of registered persons from capturing dynamic QR Code and to extend the date for implementation of QR Code – Notification - Issued.

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

G.O. (Ms) No.71

Dated: 13.4.2020

Panguni 31

Thiruvallur Aandu 2051

Read:

G.O. (Ms) No.195, Commercial Taxes and Registration (B1) Department, dated 17.12.2019

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13<sup>th</sup> April, 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 13<sup>th</sup> April, 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).

SF/SC.

//Forwarded/By Order//

*B. d. d. d. d.*  
13/4/2020  
SECTION OFFICER

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by the sixth proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Governor of Tamil Nadu, on the recommendations of the Council, and in supersession of the Commercial Taxes and Registration Department Notification No.SRO A-45(b-4)/2019, published at page 2 in Part III-Section 1(a) of the Tamil Nadu Government Gazette, Extraordinary, dated 17<sup>th</sup> December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

**Ka. BALACHANDRAN  
PRINCIPAL SECRETARY TO GOVERNMENT**

//True copy//

*S. Srinivas*  
13/4/2020  
**SECTION OFFICER**