



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – To give effect to the provisions of Rule 67A for furnishing a NIL return in FORM GSTR-3B by SMS - Notification - Issued.

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

G.O. (Ms) No.90

Dated: 9.6.2020

Vaigasi 27

Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.84, Commercial Taxes and Registration (B1) Department, dated 11.5.2020

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 9<sup>th</sup> June, 2020.

**(BY ORDER OF THE GOVERNOR)**

**N. MURUGANANDAM**

**PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

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 9<sup>th</sup> June, 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//

*d. dindi*  
9/6/2020

SECTION OFFICER



**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with rule 3 of the Tamil Nadu Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide the Commercial Taxes and Registration Department Notification No.SRO A-17(e)/2020, published at pages 1-2 in Part III-Section 1(a) of the Tamil Nadu Government Gazette, Extraordinary, dated 11<sup>th</sup> May, 2020, the Governor of Tamil Nadu, hereby appoints the 8<sup>th</sup> day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

2. This notification shall be deemed to have come into force with effect from the 8<sup>th</sup> day of June, 2020.

**N. MURUGANANDAM**  
**PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

//True copy//

*d. dindi*  
*9/6/2020*

**SECTION OFFICER**