



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed – Amendments - Notification - Issued.

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

G.O. (Ms) No.94

Dated: 26.7.2018

Aadi-10

Thiruvalluvar Aandu, 2049

Read

G.O. (Ms) No.66, Commercial Taxes and Registration Department, dated 29.6.2017.

## **ORDER:**

To

The Notification annexed to this order will be published in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 26<sup>th</sup> July, 2018.

# (BY ORDER OF THE GOVERNOR)

# Ka. BALACHANDRAN PRINCIPAL SECRETARY TO GOVERNMENT

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 <u>Tamil Nadu Government Gazette</u>, dated the 26<sup>th</sup> July, 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

(101 paper placing)

(for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in). SF/SC.

//Forwarded/ By Order//

y Order//

(B2)

SECTION OFFICER

Department,

Chennai-9.

### ANNEXURE.

## NOTIFICATION.

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-8)/2017, published at pages 82-83 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, namely:-

# AMENDMENTS.

In the said notification, in the opening paragraph the following proviso shall be inserted, namely, "Provided that.-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1<sup>st</sup> day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (i) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31<sup>st</sup> day of July 2018, shall lapse.".

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True copy/

SECTION OFFICER

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