ABSTRACT


COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.100  
Dated: 26.6.2020  
Aani 12  
Thiruvalluvar Aandu 2051

Read:


ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th June, 2020.

(By Order of the Governor)

Dr. BEELA RAJESH  
SECRETARY TO GOVERNMENT

To

The Principal Secretary/Commissioner of State Tax, Chepauk, Chennai-5.  
(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th 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  
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//

SECTION OFFICER

[Signature]
26.6.2020
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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-4)/2018, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 31st December, 2018, namely:-

AMENDMENT.

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely:–

<table>
<thead>
<tr>
<th>Sl. No. (1)</th>
<th>Class of registered persons (2)</th>
<th>Tax period (3)</th>
<th>Condition (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td>
<td>February, 2020, March, 2020 and April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020</td>
</tr>
<tr>
<td>2.</td>
<td>Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep</td>
<td>February, 2020, March, 2020 and April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>If return in FORM GSTR-3B is furnished on or before the 12th day of September, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>If return in FORM GSTR-3B is furnished on or before the 23rd day of September, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>If return in FORM GSTR-3B is furnished on or before the 27th day of September, 2020</td>
</tr>
</tbody>
</table>
(ii) after the third proviso, the following provisos shall be inserted, namely:

"Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020."

Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT

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