

சு. கணையர் (வணிக வாரிகள்)
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27 AUG 2024
எழிலகம், சென்னை-600 005.



ADL (P&P)

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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Exemption of Intra-State supplies of Goods - Amendment to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms.) No.95

Dated: 22.08.2024
Krodhi, Aavani 6
Thiruvalluvar Aandu 2055

Read:

G.O.(Ms.) No.63, Commercial Taxes and Registration (B1) Department, dated 29.06.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 22nd August, 2024

(BY ORDER OF THE GOVERNOR)

**BRAJENDRA NAVNIT
PRINCIPAL SECRETARY TO GOVERNMENT**

To
The 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 22nd August, 2024 and to send 100 copies to the Government and 100 copies to the Commissioner of State Tax, Chennai-5.)
All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai-9.
The Special Personal Assistant to Minister (Finance and Human Resources Management), 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//

[Signature]
SECTION OFFICER

[Signature]
22/8/2024

22.8.2024

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, 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-5)/2017 published at pages 68- 75 in Part-II – Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENT

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This Notification shall be deemed to have come into force with effect from the 15th day of July, 2024.

**BRAJENDRA NAVNIT
PRINCIPAL SECRETARY TO GOVERNMENT**

//True Copy//

சு. சிவசுப்பிரமணியன்
22/8/2024
SECTION OFFICER