

சென்னை (வணிக வாரியகம்)  
8270326  
27 AUG 2024  
எழிலகம், சென்னை-600 005.



**ABSTRACT**

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

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

G.O. (Ms.) No.96

Dated: 22.08.2024  
Krodhi, Aavani 6  
Thiruvalluvar Aandu 2055

Read:

G.O.(Ms.) No.73, 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 22<sup>nd</sup> 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 22<sup>nd</sup> 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//**

செ. சந்திரசேகரன்  
22.8.2024  
SECTION OFFICER  
22/8/2024

9  
ADL(P&PR)

(2 copies)



## ANNEXURE.

### NOTIFICATION.

In exercise of the powers conferred by sub-section (3) and sub-section(4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on 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-15)/2017 published at pages 119- 143 in Part-II – Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, namely:-

### AMENDMENT

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (e) sale of platform tickets; (f) facility of retiring rooms/waiting rooms; (g) cloak room services; (h) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil”;

(B) in serial number 12, -

- (i) in column (2), the words and figures “Heading 9963 or” shall be omitted;
- (ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-