

தலைவர் (வணிக வாரியகம்)
23 JUL 2024
எழிலகம், சென்னை-600 005.



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reduction in rate of tax collection at source (TCS) - Amendment to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms.) No.86

Dated: 19.07.2024

Aadi 3, Krodhi

Thiruvalluvar Aandu 2055

Read:

G.O.(Ms.) No.125, Commercial Taxes and Registration (B1) Department, dated 20.09.2018.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 19th July, 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 19th July, 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]
19/7/2024
SECTION OFFICER

[Signature]
19/7/2024

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 52 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 amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/849(b-2)/2018 published at page 1 in Part-II – Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 20th September, 2018, namely:-

AMENDMENT.

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 10th July, 2024.

**BRAJENDRA NAVNIT
PRINCIPAL SECRETARY TO GOVERNMENT**

//True Copy//

CPMS
19/7/2024
SECTION OFFICER
19/7/2024