



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Seeks to provide waiver of interest for specified electronic commerce operators for specified tax periods – Notification – Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.97

Dated:08.06.2022  
Vaigasi-25  
Thiruvalluvar Aandu, 2053

Read:

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 8<sup>th</sup> June, 2022.

**(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

To

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 Tamil Nadu Government Gazette, dated the 8<sup>th</sup> June, 2022 and to send 100 copies to the Government and 100 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.

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. சூரணி கிருஷ்ணன்

SECTION OFFICER

8/6/22

8.6.2022



**ANNEXURE.**  
**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 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 notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

**TABLE**

Sl. No.	Class of registered persons	Months	Period for which interest is to be Nil
(1)	(2)	(3)	(4)
1.	<p>Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :—</p> <ol style="list-style-type: none"> <li>1. 02AACCF0683K1C4</li> <li>2. 03AAECC3074B1CN</li> <li>3. 04AACCF0683K1C0</li> <li>4. 06AAKCA6148C1C6</li> <li>5. 07AABCB3428P1CS</li> <li>6. 07AACCO1714E1C8</li> <li>7. 07AADCI2004E1CK</li> <li>8. 08AAACZ8318D1CL</li> <li>9. 08AABCB3428P1CQ</li> <li>10. 08AACCO1714E1C6</li> <li>11. 08AAHCM4763C1CS</li> <li>12. 09AABCB3428P1CO</li> <li>13. 09AABCT1559M1C8</li> <li>14. 19AABCR4726Q1C2</li> <li>15. 19AABCT1559M1C7</li> <li>16. 21AACCF0683K1C4</li> <li>17. 23AABCB3428P1CY</li> <li>18. 27AAACZ8318D1CL</li> <li>19. 32AAECC3074B1CM</li> <li>20. 33AACCO1714E1CD</li> <li>21. 03AACCF0683K1C2</li> </ol>	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.



	22. 06AAHCM7396M1C0 23. 07AAACZ8318D1CN 24. 07AADCD4946L1CN 25. 07AAECC3074B1CF 26. 07AAKCA6148C1C4 27. 08AAECM9636P1CY 28. 08AAKCA6148C1C2 29. 09AAECC3074B1CB 30. 10AACCF0683K1C7 31. 10AAICA3918J1C8 32. 19AADCD4946L1CI 33. 23AADCD4946L1CT 34. 24AAHCM4763C1CY 35. 27AABCB3428P1CQ 36. 32AACCF0683K1C1 37. 36AAACZ8318D1CM 38. 29AAFCD0915M1CS 39. 03AAICA3918J1C3 40. 06AACCF0683K1CW 41. 08AACCF0683K1CS 42. 09AADCD4946L1CJ 43. 19AACCF0683K1CP 44. 19AAICA3918J1CQ 45. 24AACCO1714E1CC 46. 27AADCD4946L1CL 47. 29AACCF0683K1CO 48. 29AADCD4946L1CH 49. 33AACCF0683K1CZ 50. 33AAICA3918J1C0 51. 36AADCD4946L1CM 52. 36AAICA3918J1CU 53. 09AACCF0683K1CQ 54. 09AAICA3918J1CR 55. 08AAICA3918J1CT 56. 24AAICA3918J1CZ 57. 27AAICA3918J1CT 58. 24AACCF0683K1CY 59. 07AACCF0683K1CU 60. 07AAICA3918J1CV		
2.	<p>Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger:—</p> <p>1. 06AAHCP1178L1CF</p>	September, 2020, October, 2020, November, 2020, December, 2020 and January, 2021.	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

2. 07AAHCP1178L1CD 3. 19AAHCP1178L1C8 4. 24AAHCP1178L1CH 5. 27AAHCP1178L1CB 6. 29AAHCP1178L1C7 7. 32AAHCP1178L1CK 8. 33AAHCP1178L1CI 9. 36AAHCP1178L1CC 10. 07AADCM5146R1C8 11. 27AADCM5146R1C6 12. 29AADCM5146R1C2		
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2. This notification shall be deemed to have come into force with effect from the 7<sup>th</sup> day of June, 2022.

**B. JOTHI NIRMALASAMY**  
**SECRETARY TO GOVERNMENT**

//True copy//

செ. மதுனி கிருஷ்ணன்  
SECTION OFFICER 8.6.2022  
JBN  
8/6/2022

