



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State Tax on goods – Schedule I – Sl. No.102A and 103A – Schedule II – Sl. No.48 and 180 – Schedule III – Sl. No.25 – Substitution – Further amendments to Notification - Issued.

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

G.O. (Ms) No.03

Dated: 19.01.2023  
Subakiruthu, Thai-5,  
Thiruvalluvar Aandu, 2054

Read:

G.O.(Ms) No.62, 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 19<sup>th</sup> January, 2023.

**(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

To

The Principal Secretary/Commissioner of Commercial Taxes, 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 19<sup>th</sup> January, 2023 and to send 100 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, 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. முருகி கருணாசாமி  
SECTION OFFICER 19.1.2023

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-4)/2017, published at pages 3-68 in part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**

In the said notification,-

- (A) in Schedule I – 2.5%,-
- (i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely:-  
“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;
- (ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely:-  
“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;
- (B) in Schedule II – 6%,-
- (i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -  
“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;
- (ii) against S. No.180, in column (3), for the entry, the following entry shall be substituted, namely:-  
“Mathematical boxes, geometry boxes and colour boxes”;
- (C) in Schedule III – 9%, against S. No.25, in column (3), for the entry, the following entry shall be substituted, namely:-  
“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of January, 2023.

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

//True copy//

08. முதுனி கிருஷ்ணன்  
SECTION OFFICER 19.1.2023