



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Services exempt from State Tax – Table – Insertion of Explanation to Sl. No.12 and omission of Sl. No.23A - Further amendments to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.06

Dated: 19.01.2023
Subakiruthu, Thai-05,
Thiruvalluvar Aandu, 2054

Read:

G.O.(Ms) No.73, Commercial Taxes and Registration (B1) Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 19th 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 19th 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. முனிகிருஷ்ணன்
SECTION OFFICER 19.1.2023

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 amendments further to amend 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 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,

(i) against S. No.12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation.- For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No.23A and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 01st day of January, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//

செ. சூதனி நெடுஞ்சாமி
SECTION OFFICER 19.1.2023