



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 –Special Procedure to be followed by a registered person engaged in manufacturing of certain goods - Further amendments to Notification – Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 103

Dated: 26.09.2023  
Purattasi 9, Sobhagiruthu,  
Thiruvalluvar Aandu, 2054  
Read:

G.O. (Ms) No.90, Commercial Taxes and Registration (B1) Department, dated 07.08.2023.

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26<sup>th</sup> September, 2023.

**(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

To

The Principal 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 26<sup>th</sup> September, 2023 and to send 100 copies to the Government and 100 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5. All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal 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//

  
26/9/2023  
**SECTION OFFICER**  
26/9/2023

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by 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 makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/735(d-2)/2023, published at pages 4-9 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 07<sup>th</sup> August, 2023, namely:-

**AMENDMENTS.**

In the said notification, after the words “ hereby notifies the following special procedure to be followed” the words and figures “ with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31<sup>st</sup> July 2023.

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

//True copy//

*[Handwritten Signature]*  
*26/9/2023*  
**SECTION OFFICER**  
*[Handwritten Initials]*  
*26/9/2023*