



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State Tax on goods – Further amendments to Notification - Issued.

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

G.O. (Ms) No.32

Dated:30.03.2023  
Subakiruthu, Panguni-16,  
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 30<sup>th</sup> March, 2023.

**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 30<sup>th</sup> March, 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//

  
SECTION OFFICER

11/03/23

**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 to 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, -

- (i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- (iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

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

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

//True copy//

  
**SECTION OFFICER**

JN  
30/3/23