



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Amnesty to GSTR-4 non-filers – Further amendment to Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.36

Dated:05.04.2023
Subakiruthu, Panguni-22,
Thiruvalluvar Aandu, 2054

Read:

G.O. (Ms) No.186, Commercial Taxes and Registration (B1) Department, dated 29.12.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 5th April, 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 5th April, 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. சூர்யா கிருஷ்ணமூர்த்தி
SECTION OFFICER 5.4.2023
7/4/23

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th December, 2017, namely:-

AMENDMENT.

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

2. This notification shall be deemed to have come into force on 31st day of March, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//

செ. குமாரி கிருஷ்ணன்
SECTION OFFICER 5.4.2023
5/4/23