



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62 – Notification – Issued.

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

G.O. (Ms) No.38

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

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 5<sup>th</sup> 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 5<sup>th</sup> 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. முருகி கிருஷ்ணன்  
SECTION OFFICER 5.4.2023  
5/4/23

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) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28<sup>th</sup> day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30<sup>th</sup> day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

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

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

//True copy//

08. துணிக்ருஷ்ணன்  
SECTION OFFICER  
5.4.2023  
15/4/23