



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rationalisation of late fee for GSTR-9 and Amnesty to GSTR-9 non-filers – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.39

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 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. குமாரி கிருஷ்ணன்
SECTION OFFICER 5.4.2023
17/4/23

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 waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:—

Table

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.
2.	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

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

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

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98. சரணி கருஷ்ணா
SECTION OFFICER 5.4.2023
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