



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Extension of limitation under Section 168A of TNGST Act – Notification – Issued.

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

G.O. (Ms) No.41

Dated:05.04.2023

Subakiruthu, Panguni-22,  
Thiruvalluvar Aandu, 2054

Read:

- 1.G.O. (Ms) No.87, Commercial Taxes and Registration (B1) Department, dated 28.5.2020.
2. G.O. (Ms) No.78, Commercial Taxes and Registration (B1) Department, dated 11.5.2021.
3. G.O. (Ms) No.105, Commercial Taxes and Registration (B1) Department, dated 08.7.2022.

**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. முனி நirmலசாமு  
SECTION OFFICER 5.4.2023  
5/4/23

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 168A of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act) and in partial modification to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 28<sup>th</sup> May, 2020 and No.II(2)/CTR/289 (c-4)/2021, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 11<sup>th</sup> May, 2021 and No.II(2)/CTR/573 (c-3)/2022, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 8<sup>th</sup> July, 2022, the Governor of Tamil Nadu, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31<sup>st</sup> day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31<sup>st</sup> day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30<sup>th</sup> day of June, 2024.

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//

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