



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Amendments to Rules – Notification - Issued.

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

G.O. (Ms) No. 59

Dated: 30.05.2023  
 Sobakiruthu, Vaikasi -16,  
 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 30<sup>th</sup> May, 2023.

**(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY  
 SECRETARY TO GOVERNMENT**

To

The Principal Secretary/Commissioner of State Tax, 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> May, 2023 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, 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//**

*[Signature]*  
 SECTION OFFICER  
 30/5/2023

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.-** (1) These rules may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 15<sup>th</sup> November, 2022.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30<sup>th</sup> November, 2022” shall be substituted;

(B) in the Table, in second column, -


(I) against serial numbers 10 & 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30<sup>th</sup> November, 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30<sup>th</sup> November, 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30<sup>th</sup> November, 2022” shall be substituted.

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

//TRUE COPY//

  
**SECTION OFFICER**  
30/11/2023