



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rates of the State Tax on goods – Further amendments to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms.) No.84

Dated: 27.07.2023

Aadi 11, Sobhagiruthu

Thiruvalluvar Aandu- 2054

Read:

G.O.(Ms) No.62, Commercial Taxes and Registration (B1) Department, dated 29.06.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 27th July, 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 27th July, 2023 and to send 100 copies to the Government and 100 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.

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//

27/7/2023
SECTION OFFICER
27/7/2023

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-4)/2017, published at pages 3-68 in part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

A. in Schedule I –2.5%,

(i) after S. No.99A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No.108 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after S. No.156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

(iv) after S. No.218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II –6%, against S. No.137, for the entry in column (3), the entry “Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance” shall be substituted;

C. in Schedule III-9%,

- (i) against S. No.16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;
- (ii) against S. No.28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

2. This notification shall come into force on 27th July, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//TRUE COPY//

Jothi. N
27/7/2023
SECTION OFFICER
J
27/7/2023