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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reverse charge on supply of services – Further amendments to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms.) No.88

Dated: 27.07.2023
Aadi 11, Sobhagiruthu
Thiruvalluvar Aandu- 2054
Read:

G.O.(Ms) No.74, Commercial Taxes and Registration (B1) Department, dated 29.6.2017.

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//

[Signature]
27/7/2023
SECTION OFFICER
27/7/2023

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ANNEXURE.

In exercise of the powers conferred by sub-section (3) of section 9 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-16)/2017, published at pages 143-146 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 29th June,2017, namely:-

AMENDMENTS.

In the notification, in Annexure III, for the words and figures “during the Financial Year ____ under forward charge”, the words and figures “from the Financial Year ____ under forward charge and have not reverted to reverse charge mechanism ” shall be substituted.

2. This notification shall come into force with effect from 27th July, 2023.

**B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT**

//TRUE COPY//

Opn. 27/7/2023
SECTION OFFICER
27/7/2023