

சு. கணையர் (வணிக வாரிகள்)
- 9 AUG 2023
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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – To notify “Account Aggregator” as the systems with which information may be shared by the common portal under section 158A of the TNGST Act, 2017 – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms.) No.91

Dated: 07 .08.2023
Aadi 22, Sobhagiruthu
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 7th August, 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 7th August, 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//


SECTION OFFICER
7/8/2023

ANNEXURE.

NOTIFICATION.


In exercise of the powers conferred by section 158A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under Section 158A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

2. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

/True Copy/


SECTION OFFICER
RL
7/8/2023