



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Return filing procedure for registered persons having aggregate turnover of upto 1.5 crore rupees - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.117

Dated: 10.09.2018

Aavani-25

Thiruvalluvar Aandu, 2049

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 10th September, 2018.

(BY ORDER OF THE GOVERNOR)

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

To

✓ The Additional Chief 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 10th September, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief 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 //

d. d. d. d.
10/9/2018

SECTION OFFICER

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of –

- (i) Commercial Taxes and Registration Department Notification No.II(2)/CTR/935(b-1)/2017, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 15th November, 2017;
- (ii) Commercial Taxes and Registration Department Notification No.II(2)/CTR/316(a)/2018, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 28th March, 2018;
- (iii) Commercial Taxes and Registration Department Notification No.II(2)/CTR/728(a)/2018, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Tamil Nadu Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1) | (2) | (3) |
| 1 | July - September, 2017 | 31 st October, 2018 |
| 2 | October - December, 2017 | 31 st October, 2018 |
| 3 | January - March, 2018 | 31 st October, 2018 |
| 4 | April – June, 2018 | 31 st October, 2018 |
| 5 | July - September, 2018 | 31 st October, 2018 |
| 6 | October - December, 2018 | 31 st January, 2019 |
| 7 | January - March, 2019 | 30 th April, 2019 |

/3/

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by– (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/695(d-2)/2018, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 6th day of August, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Sridi
10/9/2018

SECTION OFFICER