



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rate of state tax on goods – Further Amendments - Notification - Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.1

Dated: 2.1.2020

Margazhi-17

Thiruvalluvar Aandu, 2050

Read:

G.O. (Ms) No.62, Commercial Taxes and Registration 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 2<sup>nd</sup> January, 2020.

(BY ORDER OF THE GOVERNOR)

**Ka.BALACHANDRAN**  
**PRINCIPAL 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 2<sup>nd</sup> January, 2020 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/By Order//

*J. dindi*  
2/1/2020  
SECTION OFFICER

**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 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**

In the said notification,-

- A. in Schedule II - 6%, serial numbers 80AA and 171A and the entries relating thereto shall be omitted;
- B. in Schedule III - 9%, after serial number 163A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

|       |              |  |
|-------|--------------|--|
| “163B | 3923 or 6305 | Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods; |
| 163C  | 6305 32 00   | Flexible intermediate bulk containers”.  |

2. This notification shall be deemed to have come into force on the 1<sup>st</sup> day of January, 2020.

**Ka.BALACHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

//True copy//

*d. dind*  
2/11/2020  
**SECTION OFFICER**

*27/2020*