



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Exemption from payment of state tax on reverse charge upto Rs.5000 per day – Amendment - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.101

Dated: 06.08.2018

Aadi-21

Thiruvalluvar Aandu, 2049

Read:

- (i) G.O.(Ms) No.69, Commercial Taxes and Registration Department, Dated 29.6.2017
- (ii) G.O.(Ms)No.136, Commercial Taxes and Registration Department, Dated 13.10.2017
- (iii) G.O.(Ms)No.42, Commercial Taxes and Registration Department, Dated 23.3.2018
- (iv) G.O.(Ms)No.73, Commercial Taxes and Registration Department, Dated 29.6.2018

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 6th August, 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 6th August, 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 //

b. Aridi
6/8/2018
SECTION OFFICER

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-11)/2017, published at page 84 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, and last amended vide Commercial Taxes and Registration Department Notification No.II(2)/CTR/567(b)/2018, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2018, namely:-

AMENDMENT.

In the said notification, for the figures, letters and words "30th day of September, 2018", the figures, letters and words "30th day of September, 2019" shall be substituted.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Sridi
6/8/2018

SECTION OFFICER