



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Services exempt from state tax - Insertion of Explanation against serial number 41 – Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.124

Dated: 20.09.2018

Purattasi-4

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 20<sup>th</sup> 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 20<sup>th</sup> 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](http://www.tn.gov.in)).

SF/SC.

// Forwarded/By order //

*d. dishi*  
20/9/2018

**SECTION OFFICER**

/2/

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (3) 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 the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.*

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

/True Copy/

*d. d. d. d.*  
*20/9/2018*  
**SECTION OFFICER**