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# ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Casual taxable persons making inter-State taxable supplies of handicraft goods - Exemption from obtaining registration - Amendment - Notification - Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.125

Dated: 13.10.2017 Purattasi-27

Purattasi-27

Thiruvalluvar Aandu, 2048

Read:

Chepaule 3

Chennai-600 065, O.(Ms) No.106, Commercial Taxes and Registration Department, Dated 15.9.2017

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13<sup>th</sup> October, 2017.

### (BY ORDER OF THE GOVERNOR)

# Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

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 13<sup>th</sup> October, 2017 and to send 500 copies to the Government and 1000 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//

SECTION OFFICER

#### ANNEXURE.

### **NOTIFICATION.**

In exercise of the powers conferred by sub-section (2) of section 23 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 amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/783(c-2)/2017, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 15<sup>th</sup> September, 2017, namely:-

### AMENDMENTS.

In the said notification, in the Table-

(i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

"9	Textile	(handloom	products),	Handmade	shawls,	Including	50,	58,	61,
	stoles and scarves					62, 63";			

(ii) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

"29	Chain stitch	Any chapter		
30	Crewel, namda, gabba	Any chapter		
31	Wicker willow products	Any chapter		
32	Toran	Any chapter		
33	Articles made of shola	Any chapter".		

Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

SECTION OFFICER