



M. 17/10.

**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Payment of tax at the time of issuance of invoice by small taxpayers - Notification - Issued.

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

G.O. (Ms) No.127

Dated: 13.10.2017

Purattasi-27

Thiruvalluvar Aandu, 2048

**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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

d. dindi  
13/10/2017

**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'), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

/True Copy/

*d. dindi*  
*13/7/2018*  
**SECTION OFFICER**