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### **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.136

Dated: 13.10.2017 Purattasi-27

Thiruvalluvar Aandu, 2048

Read:

Chepauk

Chennai-600 00s 6.0.

G.O.(Ms) No.69, 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 <u>Tamil Nadu Government Gazette</u>, 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

## <u>ANNEXURE.</u> 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 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 29<sup>th</sup> June, 2017, namely:-

## AMENDMENT.

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the Notification No.II(2)/CTR/532(d-11)/2017 dated the 29<sup>th</sup> June, 2017 as amended by this notification shall apply to all registered persons till the 31<sup>st</sup> day of March, 2018.

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

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SECTION OFFICER SECTION OFFICER