



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rate of state tax on goods – Further Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.145

Dated: 30.9.2019

Purattasi-13

Thiruvalluvar Aandu, 2050

Read:

G.O. (Ms) No.62, 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 Tamil Nadu Government Gazette, dated the 30th September, 2019.

(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 30th September, 2019 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//

d. dindi
30/9/2019
SECTION OFFICER

SF
30/9/19

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

A. in Schedule I – 2.5%,-

- (i) serial number 33A and the entries relating thereto shall be omitted;
- (ii) against serial number 164, in the entry in column (3), after item ii, the following item shall be inserted, namely:-
 - “iii. Marine Fuel 0.5% (FO)”;
- (iii) against serial number 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309]”, shall be substituted;
- (iv) after serial number 234B and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “234C | 8509 | Wet grinder consisting of stone as grinder”; |
|-------|------|--|

- (v) serial numbers 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%,-

- (i) After serial number 80A and entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|--------------------|---|
| “80AA | 3923 or 6305 | Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”; |
|-------|--------------------|---|

- (ii) serial number 201A and the entries relating thereto shall be omitted;
- (iii) after serial number 205 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| | | |
|-------|------|---|
| “205A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators |
|-------|------|---|

goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

(iv). serial number 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%,-

(i). after serial number 12 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|----------|-------------------------|
| “12A. | 22029990 | Caffeinated Beverages”; |
|-------|----------|-------------------------|

E. in Schedule V – 1.5%, -

- (i) serial number 3 and the entries relating thereto shall be omitted;
- (ii) serial number 4 and the entries relating thereto shall be omitted;

F. in Schedule VI –0.125%, -

(i) in serial number 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

(ii) serial number 2A, and the entries relating thereto, shall be omitted;

(iii) in serial number 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

(iv) serial number 4 and the entries relating thereto shall be omitted;

2. This notification shall come into force on the 1st day of October, 2019.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

d. dindi
30/9/2019
SECTION OFFICER

30/9/19