



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Exemption on supply of gold by nominated agencies to exporters of gold jewellery – Amendments - Notification - Issued.

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

G.O. (Ms) No.148

Dated: 30.9.2019

Purattasi-13

Thiruvalluvar Aandu, 2050

Read:

G.O. (Ms) No.169, Commercial Taxes and Registration Department, dated 31.12.2018.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> 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 30<sup>th</sup> 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](http://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 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, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-5)/2018, published at pages 3-4 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 31<sup>st</sup> December, 2018, namely:-

**AMENDMENTS.**

In the said notification,-

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
- (ii) in the opening paragraph, for the words and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely:-  
“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).”;

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

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

/True Copy/

*d. d. d. d. d.*  
*30/9/2019*  
**SECTION OFFICER**

*SS*  
*30/9/19.*