



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reverse charge on supply of services – Further Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.154

Dated: 30.9.2019
Purattasi-13
Thiruvalluvar Aandu, 2050
Read:

G.O. (Ms) No.74, 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

30/9/19

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 9 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-16)/2017, published at pages 143 to 146 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 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:-

(1)	(2)	(3)	(4)
"9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.";

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where,- (i) the author has taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of

		<p>2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay state tax on the service specified in column (2), under forward charge in accordance with Section 9(1) of the Tamil Nadu Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Tamil Nadu Goods and Service Tax Act, 2017 (Tamil Nadu Act 19 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.”;</p>
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(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying State tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI."

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

Annexure I

**FORM
(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Goods Act 19 of 2017), and I hereby exercise the option to pay state tax on the service specified against serial number 9A in column (2) of the Table in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, dated the 29th June, 2017, supplied by me, under forward charge in accordance with section 9(1) of TNGST Act, and to comply with all the provisions of TNGST Act, 2017 (Tamil Nadu Act 19 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____
Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the "supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge.)

**Declaration
(9A of Table)**

I have exercised the option to pay state tax on the service specified against serial number 9A in column (2) of the Table in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, dated the 29th June, 2017 under forward charge.

**Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

/True Copy/

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

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30/9/19