





#### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Rate of state tax on services - Further Amendment - Notification - Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.183

Dated:22.11.2019 Karthigai-6, Thiruvalluvar Aandu, 2050

Read:

G.O. (Ms) No.72, 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 22<sup>nd</sup> November, 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 <u>Tamil Nadu Government Gazette</u>, dated the 22<sup>nd</sup> November, 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//

b. din 22/11/2019

### ANNEXURE.

### NOTIFICATION.

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29<sup>th</sup> June, 2017, namely:-

## AMENDMENTS.

In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

"Explanation.- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975."

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

SECTION OFFICER

98-11-19