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### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Bringing into force the provisions of rule 5 of the Tamil Nadu Goods and Services Tax (Fourth Amendment) Rules, 2019 – Notification - Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.194

Dated: 17.12.2019  
Margazhi-1  
Thiruvalluvar Aandu, 2050  
Read:

G.O. (Ms) No.96, Commercial Taxes and Registration (B1) Department, dated 28.6.2019

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 17<sup>th</sup> December, 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 17<sup>th</sup> December, 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. dithi*  
17/12/2019

SECTION OFFICER

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**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by rule 5 of the Tamil Nadu Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide Commercial Taxes and Registration Department Notification No.SRO A-20(a)/2019, published at pp.1-12 in Part-III-Section 1(a) of the Tamil Nadu Government Gazette Extraordinary, dated 28<sup>th</sup> June, 2019, the Governor of Tamil Nadu, on the recommendations of the Council, hereby appoints the 1<sup>st</sup> day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

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

//True copy//

*b. dindj*  
*17/12/2019*

**SECTION OFFICER**