



### 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.3

Dated: 2.1.2020  
Margazhi-17  
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 2<sup>nd</sup> January, 2020.

(BY ORDER OF THE GOVERNOR)

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

To

✓ The Principal 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 2<sup>nd</sup> January, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal 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. dindhi*  
21/1/2020/20  
SECTION OFFICER

*SF*  
21-1-2020

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 29<sup>th</sup> June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | (2)   | (3)   | (4)   |
|-----|---|---|---|
| "15 | Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate. | Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging state tax at the rate of 6 per cent. to the service recipient | Any body corporate located in the taxable territory." |

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

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*d. dindi*  
 21/1/2020  
**SECTION OFFICER**

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 21.1.2020