



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Amendments to Rules – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.52

Dated: 23.4.2019
Chithirai-10
Thiruvalluvar Aandu, 2050

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 23rd April, 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 23rd April, 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//

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23/4/2019

SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by section 164 of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Third Amendment) Rules, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

3. In the said rules, in rule 62,-

a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

b) in sub-rule (1), -

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “ **FORM GSTR-4**”, the following shall be substituted, namely:-

“paying tax under section 10 or paying tax by availing the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1 to 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7th March, 2019 shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year;”;

(ii) the proviso shall be omitted;

- c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-
“statement under sub-rule (1) shall discharge his liability towards tax or interest”;
- d) in sub-rule (4),-
- (i) after the words and figures “opted to pay tax under section 10”, the words, letters, figures and brackets “or by availing the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1 to 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7th March, 2019” shall be inserted;
- (ii) in the Explanation,-
- (A) after the words “not be eligible to avail”, the word “of” shall be omitted;
- (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1 to 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7th March, 2019” shall be inserted;
- e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;
- f) after sub-rule (5), the following sub-rule shall be inserted, namely:-
“(6) A registered person who ceases to avail the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1 to 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:-

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Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Tamil Nadu Goods and Services Tax Act, 2017 or by availing the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1 to 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7th March, 2019 shall make payment of tax on quarterly basis by the due date.
 2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
 3. Negative value may be reported as such if such value comes after adjustment.
 4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
 5. Interest shall be leviable if payment is made after the due date.
 6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.”
5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:-

“17. Taxpayers who want to pay tax by availing benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1 to 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7th March, 2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.”.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Sridhar
23/4/2019
SECTION OFFICER