



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Special procedure for a class of registered persons for furnishing of return and payment of tax – Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.53

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 23<sup>rd</sup> 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 23<sup>rd</sup> April, 2019 and to send 500 copies to the Government and 1000 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*  
*23/4/2019*

SECTION OFFICER

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1-3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 7<sup>th</sup> March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall 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** of the Tamil Nadu Goods and Services Tax Rules, 2017, till the 18<sup>th</sup> day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017, on or before the 30<sup>th</sup> day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

Ka.BALACHANDRAN  
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

*d. dindi*  
23/4/2019  
SECTION OFFICER