



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – No Refund of overflow of Input Tax Credit for construction – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.76

Dated: 29.6.2017

Aani -15,

Thiruvalluvar Aandu, 2048

Read:

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th June, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

The Additional Chief Secretary/Commissioner of Commercial Taxes,
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 29th June, 2017 and to send 500 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Additional Chief Secretary/Commissioner of Commercial Taxes, 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//

S. Sridi
29/6/2017

SECTION OFFICER.



ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-section (3) of section 54 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 notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Tamil Nadu Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Tamil Nadu Goods and Services Tax Act.

2. This notification shall come into force from the 1st day of July, 2017.

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

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28/6/2017
SECTION OFFICER.

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29/6/17