



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Tax to be paid by the Electronic Commerce Operator – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.78

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//

SECTION OFFICER.

9

S. Sridhar
29/6/2017

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-section (5) 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 notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Tamil Nadu Goods and Services Tax Act.

Explanation.- For the purposes of this notification,-

(a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

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/

S. Sridhar
29/6/2017
SECTION OFFICER.

S
29/6/17