



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reduction in rate of state tax on fertilizers from 6% to 2.5% – Notification - Issued.

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

G.O.(Ms) No.88

Dated: 31.7.2017

Aadi-15

Thiruvalluvar Aandu, 2048

Read:

From the Additional Chief Secretary/Commissioner of Commercial Taxes Letter No.Taxation/085/2017/A1, dated 12.7.2017.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31<sup>st</sup> July, 2017.

**(BY ORDER OF THE GOVERNOR)**

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

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 31<sup>st</sup> July, 2017 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

*d. d. d. d. d.*  
*31/7/2017*

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

In exercise of the powers conferred by sub-section (1) 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 amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3 to 68 of Part II-Section 2 in the Tamil Nadu Government Gazette Extraordinary, dated the 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**

In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods.
(1)	(2)	(3)
182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers”;

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to come into force with effect from 1<sup>st</sup> day of July, 2017.

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

//Forwarded/ By Order//

*d. d. d. d.*  
*31/7/2017*  
SECTION OFFICER  
*2/8*  
*31/7/2017*