



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services - Special procedure - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.95

Dated: 28.6.2019

Aani-13

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 28th June, 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 28th June, 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//

d. dindi
28/6/2019
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 persons registered under section 24 of the said Act read with rule 14 of the Tamil Nadu Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Sridh
28/6/2019
SECTION OFFICER