



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Services exempt from state tax – Amendment to Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.95

Dated: 22.8.2017

Aavani-6

Thiruvalluvar Aandu, 2048

Read:

G.O. (Ms) No.73, Commercial Taxes and Registration Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 22nd August, 2017.

(BY ORDER OF THE GOVERNOR)

S.K. PRABAKAR

PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

To

✓ The Commissioner of State Tax (Full Additional Charge), 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 22nd August, 2017 and to send 500 copies to the Government and 1000 copies to the Commissioner of State Tax (Full Additional Charge), Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Commissioner of State Tax (Full Additional Charge), 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. Sridhar
22/8/2017

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, 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-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)” shall be substituted;

(B) in item (j), for the words and brackets “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal BimaYojana (PMFBY)” shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) shall also be considered as a partnership firm or a firm.”.

2. This notification shall come into force with effect from the 22nd day of August, 2017.

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

/True Copy/

S. d. d. d. d.
22/8/2017

SECTION OFFICER

S.K.P.
22/8/2017