



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reverse charge on supply of services – Amendment to Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.96

Dated: 22.8.2017

Aavani-6

Thiruvalluvar Aandu, 2048

Read:

G.O. (Ms) No.74, 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 22<sup>nd</sup> 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 22<sup>nd</sup> 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

*J. Jithi*  
22/8/2017

SECTION OFFICER

*M.A.*

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

In exercise of the powers conferred by sub-section (3) 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-16)/2017, published at pages 143 to 146 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)”, the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;

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

“(e) 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 22<sup>nd</sup> day of August, 2017.

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

/True Copy/

*S. Sibi*  
*22/8/2017*  
SECTION OFFICER  
*22/8/2017*