



**TAMIL NADU
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Maasi 1, Vikari, Thiruvalluvar Aandu-2051

Part VI—Section 1

**Notifications of interest to the General Public
issued by Heads of Departments, Etc.**

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005.

NOTIFICATIONS BY THE COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

*(No.1/2020-PP2/6067/2020/Tamil Nadu Goods and Services Tax, Chennai, Thursday, 13th February 2020,
Maasi 1, Vikari, Thiruvalluvar Aandu-2051.)*

ORDER

SUBJECT:-Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 (1A) of the Tamil Nadu Goods and Services Tax Rules, 2020 in certain cases.

No. VI(1)/87(a-1)/2020.

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Tamil Nadu Goods and Services Tax Rules, 2017 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017, on the recommendations of the Council and in supersession of Order No. 01/2019-TNGST (RC12/2019/Taxation/A1,dated 31-01-2019), except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2020, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

*(No.2/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Thursday, 13th February 2020,
Maasi 1, Vikari, Thiruvalluvar Aandu-2051.)*

No. VI(1)/87(a-2)/2020.

In exercise of the powers conferred by sub-section (1) of Section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified

under Section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, in respect of the period from the 1st July, 2017 to the 31st March, 2018, for the registered person, whose principal place of business is in Tamil Nadu, the due date for furnishing return under Section 44 of the said Act read with rule 80 of the said rules for the FY 2017-18 is extended upto 5th February 2020.

2. This Notification shall be deemed to come into force from 01-02-2020.

*(No.3/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Thursday, 13th February 2020,
Maasi 1, Vikari, Thiruvalluvar Aandu-2051.)*

No. VI(1)/87(a-3)/2020.

In exercise of the powers conferred by Section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Commissioner of State Tax, No.14/2019 – TNGST, dated the 11th October, 2019, published in the Gazette of Tamil Nadu, Extraordinary, Part VI—Section 1, *vide* number 488(a-1), Issue No.385, dated 11th October, 2019, namely:—

In the said notification, the following provisos shall be inserted, namely:—

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020, respectively.

2. This Notification shall be deemed to come into force from 03-02-2020.

M.A. SIDDIQUE,
*Principal Secretary /
Commissioner of State Tax.*