



TAMIL NADU GOVERNMENT GAZETTE

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Aavani 25, Vilambi, Thiruvalluvar Aandu-2049

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O. Ms. No.118, Commercial Taxes and Registration (B1), 10th September 2018,
Aavani 25, Vilambi, Thiruvalluvar Aandu-2049.]

No. SRO A-45(d)/2018.

In exercise of the powers conferred by Section 164 of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Tamil Nadu Goods and Services Tax (Ninth Amendment) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017,

(i) in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST. TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.";

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:-

"Provided that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 30th April, 2019.";

(ii) in rule 142, in sub-rule (5), after the words and figures "of Section 76", the words and figures "or Section 125" shall be inserted.

Ka. BALACHANDRAN,
Principal Secretary to Government.