



TAMIL NADU GOVERNMENT GAZETTE

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CHENNAI, WEDNESDAY, MARCH 28, 2018
Panguni 14, Hevilambi, Thiruvalluvar Aandu-2049

Part II—Section 2

Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

RETURN FILING PROCEDURE FOR REGISTERED PERSONS HAVING AGGREGATE TURNOVER OF
UPTO 1.5 CRORE RUPEES UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

[G.O. Ms. No. 43, Commercial Taxes and Registration (B1), 28th March 2018, Panguni 14,
Hevilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/316(a)/2018.

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) (hereafter in this notification referred to as the Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter April to June, 2018 till the 31st day of July, 2018.

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.

Ka. BALACHANDRAN,
Principal Secretary to Government.