



# TAMIL NADU GOVERNMENT GAZETTE

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Chithirai 10, Vikari, Thiruvalluvar Aandu-2050

## 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

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT.

[G.O. Ms. No. 51, Commercial Taxes and Registration (B1), 23rd April 2019,  
Chithirai 10, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/301(f-1)/2019.

WHEREAS, sub-section (2) of section 29 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the 'TNGST Act') provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under: -

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the TNGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

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(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

AND WHEREAS, sub-section (1) of section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the TNGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the TNGST Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the TNGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the TNGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the TNGST Act, the period for filing appeal under section (1) of section 107 of the TNGST Act and also the period of condoning the delay provided in sub-section (4) of section 107 of the TNGST Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the TNGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effect to the provisions of sub-section (1) of section 30 of the TNGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

*Short title.*— This Order may be called the Tamil Nadu Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be inserted, namely:-

"Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31-03-2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22-07-2019."

[G.O. Ms. No. 53, Commercial Taxes and Registration (B1), 23rd April 2019,  
Chithirai 10, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/301(f-2)/2019.**

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) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at Pages 1-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tamil Nadu Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

*[G.O. Ms. No. 54, Commercial Taxes and Registration (B1), 23rd April 2019,  
Chithirai 10, Vikari, Thiruvalluvar Aandu-2050.]*

No. II(2)/CTR/301(f-3)/2019.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby appoints the 21st day of June, 2019, as the date from which the provisions of rule 12 of the Tamil Nadu Goods and Services Tax (Fourteenth) Amendment Rules, 2018 [Commercial Taxes and Registration Department Notification No.SRO A-67(a)/2018, published at Pages 2-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 31st December, 2018], shall come into force.

Ka. BALACHANDRAN,  
*Principal Secretary to Government.*