



TAMIL NADU GOVERNMENT GAZETTE

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Aani 16, 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

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No. 98, Commercial Taxes and Registration (B1), 1st July 2019,
Aani 16, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/498(f)/2019.

In exercise of the powers conferred by section 55 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 specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Tamil Nadu Goods and Services Tax Rules, 2017.

Explanation.- For the purposes of this notification, the expression "outgoing international tourist" shall mean, a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall come into force with effect from the 1st day of July, 2019.

Ka. BALACHANDRAN,
Principal Secretary to Government.