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Aadi 1, Saarvari, 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.

NOTIFICATION BY THE COMMISSIONER OF STATE TAX, UNDER THE T.N.G.S.T ACT 2017 AND T.N.G.S.T RULES, 2017
[PP2/5520/2020/No.10 /2020-T.N.G.S.T. Chennai, Thursday, July 16th, 2020, Aadi 1, Saarvari, Thiruvalluvar Aandu-2051.]

No. VI(1)/232(a)/2020.

In exercise of the powers conferred by Section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 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 amendments in the notification of the Commissioner of State Tax vide No. 07/2020 – TNGST, dated the 24th March, 2020, published in the *Tamil Nadu, Government Gazette Extraordinary*, Part VI—Section 1 vide number VI-(1)/159(b-3)/2020 (Issue No.190), dated 11th May, 2020, namely:—

In the said notification, in the first paragraph, after the third proviso, the following provisos shall be inserted, namely:—

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Tamil Nadu, the return in FORM GSTR-3B of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020.

2. This notification shall be deemed to come in to effect from 24th June 2020.

Chepauk, Chennai-600 005,
16th July 2020.

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