



TAMIL NADU GOVERNMENT GAZETTE

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CHENNAI, FRIDAY, AUGUST 10, 2018
Aadi 25, Vilambi, 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

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

[G.O.Ms. No. 103, Commercial Taxes and Registration (B1), 10th August 2018,
Aadi 25, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/728(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 said 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 may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Tamil Nadu Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31st October, 2018
2	October - December, 2018	31st January, 2019
3	January - March, 2019	30th April, 2019

3. 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 said Act, for the months of July 2018 to March 2019 shall be subsequently notified in the Official Gazette.

Ka. BALACHANDRAN,
Principal Secretary to Government.