



TAMIL NADU GOVERNMENT GAZETTE

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Purattasi 4, 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

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

[G.O. Ms. No.124, Commercial Taxes and Registration (B1), 20th September 2018,
Purattasi 4, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/849(b-1)/2018.

In exercise of the powers conferred by sub-section (3) of Section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

"Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."

[G.O. Ms. No.125, Commercial Taxes and Registration (B1), 20th September 2018,
Purattasi 4, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/849(b-2)/2018.

In exercise of the powers conferred by sub-section (1) of Section 52 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 notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

Ka. BALACHANDRAN,
Principal Secretary to Government.