



TAMIL NADU GOVERNMENT GAZETTE

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Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

[G.O. Ms. No.129, Commercial Taxes and Registration (B1), 9th October 2018, Purattasi 23,
Vilambi, Thiruvalluvar Aandu-2049.]

No. SRO A-49(a-1) /2018.

In exercise of the powers conferred by Section 164 of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/ 868(f-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 18th October, 2017 or the Commercial Taxes and Registration Department Notification No.II(2)/CTR/868(d)/2017, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 23rd October, 2017 or Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the *Gazette of India*, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017 or Notification No.78/2017-Customs, dated the 13th October, 2017, published in the *Gazette of India*, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or Notification No.79/2017-Customs, dated the 13th October, 2017, published in the *Gazette of India*, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1299(E) dated the 13th October, 2017.”

[G.O. Ms. No.130, Commercial Taxes and Registration (B1), 9th October 2018,
Purattasi 23, Vilambi, Thiruvalluvar Aandu-2049.]

No. SRO A- 49(a-2)/2018.

In exercise of the powers conferred by Section 164 of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Twelfth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

"(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has -

(a) received supplies on which the supplier has availed the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/868(d)/2017, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 23rd October, 2017 or Notification No.41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of Notification No.78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or Notification No.79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted."

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/868(f-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or the Commercial Taxes and Registration Department Notification No.II(2)/CTR/868(d)/2017, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 23rd October, 2017 or Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R 1321(E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under Notification No.78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or Notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R 1299(E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme."

Ka. BALACHANDRAN,
Principal Secretary to Government.