



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 362]

CHENNAI, TUESDAY, OCTOBER 23, 2018
Aippasi 6, 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.139, Commercial Taxes and Registration (B1), 23rd October 2018, Aippasi 6,
Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/899(e-1)/2018.

In exercise of the powers conferred by sub-section (2) of Section 23 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), hereinafter referred to as the "said Act", the Governor of Tamil Nadu, on the recommendations of the Council and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/783(c-2)/2017, published at pages 1-2 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 15th September 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as 'such persons') who shall be exempted from obtaining registration under the said Act-

- (i) such persons making inter-State taxable supplies of handicraft goods as defined in the "Explanation" in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/662(a-9)/2018, published at pages 12-13 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification;

or

- (ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

TABLE

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues, vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Provided that such persons are availing the benefit of notification No.3/2018 – Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 1052 (E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union Territory in accordance with sub-section (1) of Section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Tamil Nadu Goods and Services Tax Rules, 2017.

[G.O. Ms. No.140, Commercial Taxes and Registration (B1), 23rd October 2018,
Aippasi 6, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/899(e-2)/2018.

In exercise of the powers conferred by sub-section (3) of Section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017)) read with Section 51 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/823(a-1)/2018, published in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 13th September, 2018, namely:—

In the paragraph of the notification, the following proviso shall be inserted, namely:-

"Provided that with respect to persons specified under clause (a) of sub-section (1) of Section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018."

ANNEXURE-A

CODE NUMBERS ALLOTTED TO THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS

Sl. No. (1)	Designation of Controller/Office (2)	Code No. (3)
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16
17.	Controller of Defence Accounts, Chennai	18
18.	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19.	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20.	Controller of Defence Accounts, Gauhati	21
21.	Pr. Controller of Defence Accounts, (CC) Lucknow	22

Sl. No. (1)	Designation of Controller/Office (2)	Code No. (3)
22.	Pr Controller of Defence Accounts (Border Roads), New Delhi	23
23.	Controller of Defence Accounts (R&D), Bangalore	24
24.	Controller of Defence Accounts, Secunderabad	25
25.	Controller of Defence Accounts, Jabalpur	26
26.	Pr Controller of Defence Accounts (Air Force), New Delhi	27
27.	Pr Controller of Defence Accounts (R&D), Hyderabad	28
28.	Controller of Defence Accounts, New Delhi	29
29.	Controller of Defence Accounts (IDS), New Delhi	30
30.	Pr Controller of Defence Accounts (SWC), Jaipur	31

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