



# TAMIL NADU GOVERNMENT GAZETTE

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Purattasi 13, Vikari, Thiruvalluvar Aandu-2050

## 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.

#### AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 144, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13,  
Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/773(a-1)/2019.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby appoints the 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Tamil Nadu Goods and Services Tax (Fourth Amendment) Rules, 2019 [Commercial Taxes and Registration Department Notification No.SRO A-20(a)/2019, published at pages 1-12 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 28th June, 2019], shall be deemed to have come into force.

[G.O. Ms. No. 145, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13,  
Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/773(a-2)/2019.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 29th June, 2017, namely:-

#### AMENDMENTS.

In the said notification,-

A. in Schedule I – 2.5%,-

(i) serial number 33A and the entries relating thereto shall be omitted;

- (ii) against serial number 164, in the entry in column (3), after item ii, the following item shall be inserted, namely:-  
"iii. Marine Fuel 0.5% (FO)";
- (iii) against serial number 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;
- (iv) after serial number 234B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"234C	8509	Wet grinder consisting of stone as grinder";
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- (v) serial numbers 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%,-

- (i) After serial number 80A and entries relating thereto, the following serial number and the entries shall be inserted namely:-

"80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods";
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- (ii) serial number 201A and the entries relating thereto shall be omitted;
- (iii) after serial number 205 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing";

- (iv) against serial number 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted;

C. in Schedule III - 9%,-

- (i). against serial number 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be inserted;
- (ii). against serial number 108, in column (3), after the words "other closures, of plastics", the brackets, words, letters and figures "(except the items covered in serial number 80AA in Schedule II)", shall be inserted;
- (iii). in serial number 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely:-



(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200 cc; and

(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;

(iv). serial number 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%,-

(i). after serial number 12 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"12A.	22029990	Caffeinated Beverages";
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E. in Schedule V – 1.5%<sup>or</sup>,-

(i) serial number 3 and the entries relating thereto shall be omitted;

(ii) serial number 4 and the entries relating thereto shall be omitted;

F. in Schedule VI –0.125%,-

(i) in serial number 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be substituted;

(ii) serial number 2A, and the entries relating thereto, shall be omitted;

(iii) in serial number 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport", shall be substituted;

(iv) serial number 4 and the entries relating thereto shall be omitted;

2. This notification shall come into force on the 1st day of October, 2019.

[G.O. Ms. No. 146, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/773(a-3)/2019.

In exercise of the powers conferred by sub-section (1) 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, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-5)/2017, published at pages 68-75 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

#### AMENDMENTS.

In the said notification, in the Schedule,-

(i) after serial number 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"57A	0813	Tamarind dried";
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(ii) after serial number 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"114C	46	Plates and cups made up of all kinds of leaves/ flowers/bark";
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2. This notification shall come into force on the 1st day of October, 2019.

[G.O. Ms. No. 147, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/773(a-4)/2019.**

In exercise of the powers conferred by sub-section (1) 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, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-6)/2017, published at pages 75-80 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

(I) in the TABLE, against serial number 1, in column (3), after item (5), the following item shall be inserted, namely:-

"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP);"

(II) in the ANNEXURE, against Condition No.1, in clause (e), the following proviso shall be inserted, namely:-

"Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal."

2. This notification shall come into force on the 1st day of October, 2019.

[G.O. Ms. No. 148, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/773(a-5)/2019.**

In exercise of the powers conferred by sub-section (1) 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, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-5)/2018, published at pages 3-4 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 31st December, 2018, namely:-

AMENDMENTS.

In the said notification,-

- (i) for the word "gold", wherever it occurs, the words, "gold, silver or platinum", shall be substituted;
- (ii) in the opening paragraph, for the words and figures, "heading 7108", the word and figures, "Chapter 71", shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely:—

"(d) "Chapter" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).";

2. This notification shall come into force on the 1st day of October, 2019.

[G.O. Ms. No. 149, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/773(a-6)/2019.**

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 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 in the public interest so to do, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 7th March, 2019, namely:-



AMENDMENTS.

In the said notification, in the Annexure, after serial number 2 and the entries thereto, the following serial number and the entries shall be inserted, namely:-

"2A.	2202 10 10	Aerated Water";
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2. This notification shall come into force on the 1st day of October, 2019.

[G.O. Ms. No. 151, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/773(a-7)/2019.

In exercise of the powers conferred under the proviso to the sub-section (1) of section 10 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 makes the following amendments in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-4)/2019, published at pages 4 to 5 in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 7th March, 2019, namely:-

AMENDMENTS.

In the said notification, in the table, after serial number 2 and the entries thereto, the following serial number and the entries shall be inserted, namely:-

"2A.	2202 10 10	Aerated Water";
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2. This notification shall come into force on the 1st day of October, 2019.

G.O. Ms. No. 152, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/773(a-8)/2019.

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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 in the public interest so to do, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

(i) in the Table,-

(a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely,-

(3)	(4)	(5)
"(i) Supply of 'hotel accommodation' having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-
(ii) Supply of 'restaurant service' other than at 'specified premises'.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
(vi) Accommodation, food and beverage services other than (i) to (v) above  Explanation.- (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.  (b) This entry covers supply of 'restaurant service' at 'specified premises'  (c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.  (d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.  (e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.	9	

- (b) against serial number 10, in column (2), after the word "vehicles", the words "with operators" shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words "or without" shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words ", (iv)" shall be omitted;
- (f) against serial number 17, in column (2), the figures and words ", with or" shall be omitted;



- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;
- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

(3)
"(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above."

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	-";

- (j) against serial number 21, in column (3), in item (ii), for the brackets and words "(i) above", the brackets and words "(i) and (ia) above" shall be substituted;
- (k) against serial number 24, in column (2), after the numbers "9986", the brackets, words and figures "(Support services to agriculture, hunting, forestry, fishing, mining and utilities)" shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words "Services by way of", the words "Support services to" shall be substituted;
- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words "products", the figures and words ", other than diamonds," shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);	0.75	-
(ic) Services by way of job work in relation to bus body building;	9	-
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-";

- (o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures "(ia),", the brackets, words and figures "(ib), (ic), (id)," shall be inserted;
- (ii) in the paragraph 2A, the word "registered" shall be omitted;
- (iii) in paragraph 4 relating to Explanation, after clause (xxxii), the following clauses shall be inserted, namely:-

"(xxxii) 'Restaurant service' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

- (iv) in the 'Annexure: Scheme of Classification of Services', annexed to the notification,-
- (a) against serial numbers 119 to 124, in column (4), for the words "with or without", wherever they occur, the word "with" shall be substituted;
- (b) against serial numbers 232 to 240, in column (4), for the words "with or without", wherever they occur, the word "without" shall be substituted."

2. This notification shall come into force with effect from the 1st day of October, 2019.

[G.O. Ms. No. 153, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/773(a-9)/2019.**

In exercise of the powers conferred by sub-section (1) 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to 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 the 29th June, 2017, namely:-

**AMENDMENTS.**

In the said notification,-

- (i) in the Table,-
- (a) against serial number 7, in the entry in column (3), for the words and brackets, "twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year", the following words, brackets and figures shall be substituted, namely,-
- "such amount in the preceding financial year as makes it eligible for exemption from registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017)";
- (b) after serial number 9A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.";

- (c) against serial number 14, in the entry in column (3), after the word 'below', the words 'or equal to' shall be inserted;
- (d) against serial number 19A, in the entry in column (5), for the figures "2019", the figures "2020" shall be substituted;
- (e) against serial number 19B, in the entry in column (5), for the figures "2019", the figures "2020" shall be substituted;
- (f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute, etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil";



- (g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil";

- (h) against serial number 35, in the entry in column (3), after the entry (q), the entry "(r) Bangla Shasya Bima" shall be inserted;
- (i) against serial number 45, in the entries in column (3), for the words and brackets "twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year", wherever they occur, the following words, brackets and figures shall be substituted, namely,-  
"such amount in the preceding financial year as makes it eligible for exemption from registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017)";
- (j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil".

2. This notification shall come into force with effect from the 1st day of October, 2019.

[G.O. Ms. No. 154, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/773(a-10)/2019.**

In exercise of the powers conferred by sub-section (3) of section 9 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 makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, published at pages 143 to 146 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**

In the said notification, in the Table,-

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
"9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.;"

(ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory:</p> <p>Provided that nothing contained in this entry shall apply where,-</p> <p>(i) the author has taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay state tax on the service specified in column (2), under forward charge in accordance with Section 9(1) of the Tamil Nadu Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Tamil Nadu Goods and Service Tax Act, 2017 (Tamil Nadu Act 19 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.";</p>

(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying state tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI."

2. This notification shall come into force on the 1st day of October, 2019.

#### Annexure I

#### FORM

#### (9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_



To

\_\_\_\_\_

\_\_\_\_\_

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(To be addressed to the Jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

**Declaration**

1. I have taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), and I hereby exercise the option to pay state tax on the service specified against serial number 9A in column (2) of the Table in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, dated the 29<sup>th</sup> June, 2017, supplied by me, under forward charge in accordance with section 9(1) of TNGST Act, and to comply with all the provisions of TNGST Act, 2017 (Tamil Nadu Act 19 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature \_\_\_\_\_

Name \_\_\_\_\_

GSTIN \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

**Annexure II**

(Declaration to be made in the invoice by the author exercising the option to pay tax on the "supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge.)

**Declaration****(9A of Table)**

I have exercised the option to pay state tax on the service specified against serial number 9A in column (2) of the Table in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, dated the 29<sup>th</sup> June, 2017 under forward charge.

*[G.O. Ms. No. 155, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]*

No. II(2)/CTR/773(a-11)/2019.

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), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/100(b-4)/2018, published at page 9 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 25th January, 2018, namely:-

**AMENDMENTS.**

After paragraph, the following Explanation shall be inserted, namely:-

"Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019."

2. This notification shall come into force with effect from the 1st day of October, 2019.

*[G.O. Ms. No. 156, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]*

**No. II(2)/CTR/773(a-12)/2019.**

In exercise of the powers conferred by sub-section (4) of section 9 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 makes the following amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/269(c-5)/2019, published at page 23 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th March, 2019, namely:-

AMENDMENTS.

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely:-

"Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975)."

2. This notification shall come into force with effect from the 1st day of October, 2019.

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICE TAX, 2017

*[G.O. Ms. No. 150, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]*

**No. II(2)/CTR/773(a-13)/2019.**

In exercise of the powers conferred by sub-section (1) 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organization of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the State Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare certifies, namely:-

- (i) the quantity and description of the goods; and
- (ii) that the said goods are intended for the purpose of use in execution of said projects.

ANNEXURE.

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
- (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.

2. This notification shall come into force on the 1st day of October, 2019.

*[G.O. Ms. No. 157, Commercial Taxes and Registration (B1), 30th September 2019, Purattasi 13, Vikari, Thiruvalluvar Aandu-2050.]*

**No. II(2)/CTR/773(a-14)/2019.**

In exercise of the powers conferred by sub-section (2) of section 7 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 the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called."

Ka. BALACHANDRAN,  
Principal Secretary to Government.