



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 467]

CHENNAI, TUESDAY, DECEMBER 17, 2019  
Margazhi 1, Vikari, Thiruvalluvar Aandu-2050

## 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. 191, Commercial Taxes and Registration (B1), 17th December 2019, Margazhi 1,  
Vikari, Thiruvalluvar Aandu-2050.]

No. SRO A-45(b-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 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 (Eighth Amendment) Rules, 2019.
- (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 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-
  - (4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.
  - (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
  - (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4)."

*[G.O. Ms. No. 193, Commercial Taxes and Registration (B1), 17th December 2019,  
Margazhi 1, Vikari, Thiruvalluvar Aandu-2050.]*

**No. SRO A-45(b-2)/2019.**

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st day of April, 2020.

*[G.O. Ms. No. 194, Commercial Taxes and Registration (B1), 17th December 2019,  
Margazhi 1, Vikari, Thiruvalluvar Aandu-2050.]*

**No. SRO A-45(b-3)/2019.**

In exercise of the powers conferred by rule 5 of the Tamil Nadu Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide Commercial Taxes and Registration Department Notification No.SRO A-20(a)/2019, published at pp.1-12 in Part III--Section 1(a) of the *Tamil Nadu Government Gazette* Extraordinary, dated 28th June, 2019, the Governor of Tamil Nadu, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

*[G.O. Ms. No. 195, Commercial Taxes and Registration (B1), 17th December 2019,  
Margazhi 1, Vikari, Thiruvalluvar Aandu-2050.]*

**No. SRO A-45(b-4)/2019.**

In exercise of the powers conferred by the sixth proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of April, 2020.

Ka. BALACHANDRAN,  
*Principal Secretary to Government.*