



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No.479]

CHENNAI, MONDAY, DECEMBER 30, 2019
Margazhi 14, 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

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

AMENDMENT TO NOTIFICATION

[G.O. Ms. No. 199, Commercial Taxes and Registration (B1), 30th December 2019,
Margazhi 14, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/997(a)/2019.

In exercise of the powers conferred by section 128 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 amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/79(h-1)/2018, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 23rd January, 2018, namely:—

AMENDMENT.

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in FORM GSTR-1 between the period from 19th December, 2019 to 10th January, 2020."

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

Ka. BALACHANDRAN,
Principal Secretary to Government.