



**TAMIL NADU
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CHENNAI, WEDNESDAY, MARCH 31, 2021
Panguni 18, Saarvari, Thiruvalluvar Aandu-2052

Part VI—Section 1

**Notifications of interest to the General Public
issued by Heads of Departments, Etc.**

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005.

NOTIFICATION ISSUED BY COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(No. 3/2021-TNGST/PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Wednesday, 31st March 2021, Panguni 18, Saarvari, Thiruvalluvar Aandu-2052.)

No. VI(1)/103(a)/2021.

In exercise of the powers conferred by the second *proviso* to sub-section (1) of Section 37 read with Section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Tamil Nadu issued by the Commercial Taxes and Registration (B1) Department in G.O. Ms. No. 156, dated the 19th October, 2020, published in the *Tamil Nadu Government Gazette*, Extraordinary, No. 431 in No. II(2)/CTR/686(c-1)/2020, dated the 19th October, 2020 and notification issued by the Commissioner of State Tax in No. 11/2020, dated the 16th October, 2020 published in the *Tamil Nadu Government Gazette*, Extraordinary, No. 427 in No. VI(1)/383(c-1)/2020, dated the 16th October, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under *proviso* to sub-section (1) of Section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2021.

M.A. SIDDIQUE,
*Principal Secretary/
Commissioner of State Tax.*