



# TAMIL NADU GOVERNMENT GAZETTE

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CHENNAI, WEDNESDAY, APRIL 28, 2021  
Chithirai 15, Pilava, Thiruvalluvar Aandu-2052

## 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. 73, Commercial Taxes and Registration (B1), 28th April 2021,  
Chithirai 15, Pilava, Thiruvalluvar Aandu-2052.]

No. SRO A-10(a)/2021.

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, on the recommendations of the Council, hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2021.
- (2) These rules shall be deemed to have come into force on the 27th day of April, 2021.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

"Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC)."

Dr. BEELA RAJESH,  
Principal Secretary to Government.