



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No.243]

CHENNAI, TUESDAY, MAY 11, 2021
Chithirai 28, 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

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O. Ms. No. 77, Commercial Taxes and Registration (B1), 11th May 2021,
Chithirai 28, Pilava, Thiruvalluvar Aandu-2052.]

No. SRO A-10(b)/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. **Short title and commencement.**- (1) These rules may be called the Tamil Nadu Goods and Services Tax (Third Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force on the 1st day of May, 2021.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017,-

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in FORM GSTR-3B for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

"Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.".

Dr. BEELA RAJESH,
Principal Secretary to Government.