



TAMIL NADU GOVERNMENT GAZETTE

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Thai 5, Subakiruthu, Thiruvalluvar Aandu-2054

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

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

AMENDMENTS TO NOTIFICATION.

[G.O. Ms. No. 3, Commercial Taxes and Registration (B1), 19th January 2023,
Thai 5, Subakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/49(a-1)/2023.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

(A) in Schedule I – 2.5%,-

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely:-

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely:-

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%,-

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

"Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]";

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely:-

"Mathematical boxes, geometry boxes and colour boxes";

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely:-

"Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]".

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

[G.O. Ms. No. 4, Commercial Taxes and Registration (B1), 19th January 2023,
Thai 5, Subakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/49(a-2)/2023.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-5)/2017, published at pages 68-75 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Schedule,-

(i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely:-

"Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";

(ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda".

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

[G.O. Ms. No. 5, Commercial Taxes and Registration (B1), 19th January 2023,
Thai 5, Subakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/49(a-3)/2023.

In exercise of the powers conferred by sub-section (3) of section 9 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 amendments in the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-7)/2017, published at pages 80-81 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, for S.No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit, namely:- a) Of peppermint (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person".

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

[G.O. Ms. No. 6, Commercial Taxes and Registration (B1), 19th January 2023,
Thai 5, Subakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/49(a-4)/2023.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-15)/2017, published at pages 119-143 in Part II—Section 2 of the *Tamil Nadu Government Gazette Extraordinary*, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely:-

"Explanation.— For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,—

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.";

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

B. JOTHI NIRMALASAMY,
Secretary to Government.

NOTIFICATIONS

In the said notification, the following entries were made in the schedule for 2017-18 and the entries relating to the following items shall be substituted namely:-

(a)	(b)	(c)	(d)
Any registered person	Any registered person	Following essential oils (other than those of citrus fruit namely:-	3301 25 00
		(i) Of peppermint (Piper mentha)	3301 25 10
		(ii) Of other mint (Mentha spicata)	3301 25 20
		Water hyacinth (Eichhornia crassipes)	3301 25 40
		Oil (ex-materia) (Eucalyptus globulus)	3301 27 20

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2017.

to O. M. the Government of Tamil Nadu (181) - 13th January 2017
 The Secretary, Government of Tamil Nadu

In exercise of the powers conferred by sub-section (1) of section 11 and (b) of section 12 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Government of Tamil Nadu hereby makes the following amendments to the schedule to the said Act, namely:-

(i) For the purpose of exemption under this entry, the entry shall cover services by way of renting of residential dwelling to a registered person where:-

(a) the registered person is proprietor of a residential concern and rents the residential dwelling to his personal capacity for use as his own residence; and

(b) such renting is on his own account and not that of the proprietorship concern.

3. This notification shall be deemed to have come into force with effect from the 1st day of January, 2017.

B. JOTHIRAJAN
 Secretary to Government