



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 26]

CHENNAI, THURSDAY, JANUARY 19, 2023
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:-