



**TAMIL NADU  
GOVERNMENT GAZETTE  
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CHENNAI, TUESDAY, AUGUST 1, 2023  
Aadi 16, Sobakiruthu, Thiruvalluvar Aandu-2054

**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 TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[No. 1/2023-Tamil Nadu Goods and Services Tax PP-2/GST-15/54/2023, Chennai, Tuesday, August 1, 2023, Aadi 16, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. VI(1)/461(d)/2023.**

In exercise of the powers conferred by the first proviso to Section 44 of the Tamil Nadu Goods and Services Tax Act, 2017, (Act 19 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

2. This shall come into force with effect from 31st July, 2023.

DHEERAJ KUMAR,  
Principal Secretary/Commissioner of State Tax.