



# TAMIL NADU GOVERNMENT GAZETTE

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Aavani 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. 109, Commercial Taxes and Registration (B1), 31st August 2021,  
Aavani 15, Pilava, Thiruvalluvar Aandu-2052.]

No. SRO A-14(h)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 (Sixth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

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

(i) in sub-rule (1) of rule 26,-

(a) in the fourth proviso, with effect from the 29th August, 2021, for the figures, letters and words "31st day of August, 2021", the figures, letters and words "31st day of October, 2021" shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:-



"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.";

(iii) in **FORM GST ASMT-14**, with effect from 29th August, 2021-

- (a) after the words, "with effect from -----", the words, "*vide* Order Reference No. -----, dated -----" shall be inserted;
- (b) the words, "for conducting business without registration despite being liable for registration" shall be omitted;
- (c) at the end after "Designation", the word "Address" shall be inserted.

B. JOTHI NIRMALASAMY,  
Secretary to Government.