



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 4]

CHENNAI, MONDAY, JANUARY 4, 2021
Margazhi 20, Saarvari, Thiruvalluvar Aandu-2051

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.1, Commercial Taxes and Registration (B1), 4th January 2021, Margazhi 20, Saarvari,
Thiruvalluvar Aandu-2051.]

No. SRO A- 48(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 (First Amendment) Rules, 2021.

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

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under Section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of Section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under Section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under Section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

Dr. BEELA RAJESH,
Principal Secretary to Government.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU