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Aadi 6, Subakiruthu, Thiruvalluvar Aandu-2053

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 NOTIFICATIONS

[G.O. Ms. No. 114, Commercial Taxes and Registration (B1), 22nd July 2022,
Aadi 6, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/609(b-1)/2022.

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 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 further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,-

(A) in the Table,-

(I) against serial number 3, in column (3),-

- (a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
- b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;
- (c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted;

(III) against serial number 8, in column (3),-

- (a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(vi) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation no. (iv)</i>];

- (b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-;

- (IV) against serial number 9, in column (3),-

- (a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation no. (iv)</i>]
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation No. (iv)</i>]
	or	(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year: Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022: Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.;
	6	

- (b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]";

- (c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-";

- (V) against serial number 10, in column (3),-

- (a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
"(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-";

- (b) in item (iii), after the brackets and figure "(i)", the brackets and figures ", (ia)" shall be inserted;

- (VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-";

- (VII) against serial number 15, in column (3),-

- (a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

- (b) in item (vii), the brackets and figures "(i)," shall be omitted;

- (VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

- (IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/ Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]";

- (X) against serial number 32, in column (3),-

- (a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common biomedical waste treatment facility to a clinical establishment.	6	-";

(b) in item (ii), after the brackets and figures“(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely:-

“(xxxvii) ‘print media’ means,—

- (i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
- (ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) ‘clinical establishment’ means,-

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) ‘health care services’ means,-

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) ‘goods transport agency’ means,-

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely:-

“Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date:-

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/ have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the TNGST Act, 2017 and to comply with all the provisions of the TNGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;

2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name:-

GSTIN:-

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

2. This notification shall be deemed to have come into force with effect from the 18th July, 2022.

[G.O. Ms. No. 115, Commercial Taxes and Registration (B1), 22nd July 2022,
Aadi 6, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/609(b-2)/2022.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) 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 further amendments to 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,-

(A) in the Table,-

(a) in column (3),-

- (i) against serial number 6, in clause (a), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;
- (ii) against serial number 7, in the Explanation, in clause (a), in sub-clause (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;
- (iii) against serial number 8, in the proviso, in clause (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;
- (iv) against serial number 9, in the first proviso, in clause (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;

(b) against serial number 12, in column (3), after the words "as residence", the words "except where the residential dwelling is rented to a registered person" shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted:-

(3)
"(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;"

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted:-

(3)
"Services by way of storage or warehousing of cereals, pulses, fruits and vegetables;"

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil";

- (i) serial number 26 and the entries relating thereto shall be omitted;
- (j) serial number 32 and the entries relating thereto shall be omitted;
- (k) serial number 33 and the entries relating thereto shall be omitted;
- (l) serial number 47A and the entries relating thereto shall be omitted;
- (m) serial number 51 and the entries relating thereto shall be omitted;
- (n) after serial number 52 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
*52A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - "foreign tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i></p> <p><i>A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/- (i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/- (i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545(=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/- (i.e., Taxable value: Rs.50, 000/-).</i></p>	Nil	Nil";

- (o) serial number 53A and the entries relating thereto shall be omitted;
- (p) against serial number 54, in column (3), clause (h) shall be omitted;
- (q) serial number 56 and the entries relating thereto shall be omitted;
- (r) serial number 73 and the entries relating thereto shall be omitted;
- (s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely:-

(3)

"Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.";

(t) serial number 75 and the entries relating thereto shall be omitted;

(u) against serial number 80, for the entries in column (3), the following shall be substituted: -

(3)

"Services by way of training or coaching in-

(a) recreational activities relating to arts or culture, by an individual, or

(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.";

(v) against serial number 82A, in column (3), after the letters, figures and words, "FIFA U-17 Women's World Cup 2020", the brackets and words "[whenever rescheduled]" shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 18th July, 2022.

[G.O. Ms. No. 116, Commercial Taxes and Registration (B1), 22nd July 2022,
Aadi 6, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/609(b-3)/2022.

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 to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, published at Pages 143-146 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,-

(1) against serial number 1, in column (2),-

(a) the words, figures and symbols "who has not paid state tax at the rate of 6%," shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely:-

"Provided further that nothing contained in this entry shall apply where,-

- i. the supplier has taken registration under the TNGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) after Annexure II, the following annexure shall be inserted, namely:-

"Annexure III

Declaration

I/we have taken registration under the TNGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge."

2. This notification shall be deemed to have come into force with effect from the 18th July, 2022.

[G.O. Ms. No. 117, Commercial Taxes and Registration (B1), 22nd July 2022,
Aadi 6, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/609(b-4)/2022.

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 to 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.

1. In the said notification, -

A. in the opening paragraph,

- (i) in clause (v), the word "and" shall be omitted;
- (ii) in clause (vi), after the word and figures "Schedule VI", the figure and word ", and" shall be inserted;
- (iii) after clause (vi), the following clause shall be inserted, namely:-
"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".

B. in Schedule I – 2.5%,

- (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words "and put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely:-

"9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled";
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- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 16, in column (3), for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;
- (v) against S. No. 25, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (vi) against S. No. 26, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted;
- (vii) against S. No. 30, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;
- (viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely:-