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GOVERNMENT OF TAMIL NADU  
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# TAMIL NADU GOVERNMENT GAZETTE

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CHENNAI, SATURDAY, OCTOBER 3, 2020  
Purattasi 17, Saarvari, Thiruvalluvar Aandu-2051

## 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

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

*[G.O. Ms No.148, Commercial Taxes and Registration (B1), 3rd October 2020, Purattasi 17, Saarvari,  
Thiruvalluvar Aandu-2051.]*

**No. II(2)/CTR/647(d)/2020.**

In exercise of the powers conferred by section 148 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 notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2020.

Dr. BEELA RAJESH,  
Secretary to Government.