



**TAMIL NADU  
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Purattasi 30, Saarvari, Thiruvalluvar Aandu-2051

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

*(No.11/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Friday, 16th October 2020,  
Purattasi 30, Saarvari, Thiruvalluvar Aandu-2051.)*

No. VI(1)/383(c-1)/2020.

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with, section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tamil Nadu Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

*(No.12/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Friday, 16th October 2020,  
Purattasi 30, Saarvari, Thiruvalluvar Aandu-2051.)*

No. VI(1)/383(c-2)/2020.

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State of Tamil Nadu, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

[No.13/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Friday, 16th October 2020, Purattasi 30, Saarvari, Thiruvalluvar Aandu-2051.]

No. VI(1)/383(c-3)/2020.

In exercise of the powers conferred by the first proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the Notification issued by the Commissioner of Commercial Taxes in No. 1 (Rc 085/2017 Taxation A1) dated the 29th June, 2017, namely:–

In the said notification, with effect from the 1st day of April, 2021, for the Table, the following shall be substituted, namely, -

“TABLE

<i>Serial Number</i>	<i>Aggregate Turnover in the preceding Financial Year</i>	<i>Number of Digits of Harmonised System of Nomenclature Code (HSN Code)</i>
(1)	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”

M.A. SIDDIQUE,  
Principal Secretary /  
Commissioner of State Tax.