



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

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CHENNAI, THURSDAY, DECEMBER 2, 2021
Karthigai 16, 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

NOTIFICATION TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

[G.O. Ms. No. 168, Commercial Taxes and Registration (B1), 2nd December 2021,
கார்த்திகை 16, பிலவ, திருவள்ளூர் ஆண்டு-2052]

No. SRO A-23(a)/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 (Ninth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 1st day of December, 2021.

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

(i) in rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.

(ii) in **FORM GST DRC-03**, —

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;

(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;

(c) against item 5, in column (1), after the word and figures "within 30 days of its issue", the words, letters, figures and brackets ", scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)" shall be inserted;

(d) for the table, under serial number 7, the following table shall be substituted, namely:-

<i>"Sr. No.</i>	<i>Tax Period</i>	<i>Act</i>	<i>Place of supply (POS)</i>	<i>Tax/Cess</i>	<i>Interest</i>	<i>Penalty, if applicable</i>	<i>Fee</i>	<i>Others</i>	<i>Total</i>	<i>Ledger utilised (Cash / Credit)</i>	<i>Debit entry no.</i>	<i>Date of debit entry</i>
1	2	3	4	5	6	7	8	9	10	11	12	13

B. JOTHI NIRMALASAMY,
Secretary to Government.