



# TAMIL NADU GOVERNMENT GAZETTE

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Thai 16, Sobakiruthu, Thiruvalluvar Aandu-2055

## 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 VALUE ADDED TAX RULES, 2007.

*[G.O.Ms.No. 18, Commercial Taxes and Registration (B1),  
30th January 2024, Thai 16, Sobakiruthu, Thiruvalluvar Aandu-2055.]*

**No. SRO A-1(b)/2024.**

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Value Added Tax Rules, 2007:-

**AMENDMENT.**

In the said Rules, in rule 16-A, in sub-rule (1), after the proviso, the following proviso shall be added, namely:-

“Provided further that the audit report for the financial year 2022-2023 by a registered dealer having his principal place of business or additional place of business in the cyclone affected districts of Chennai, Tiruvallur, Chengalpattu and Kancheepuram and the flood affected districts of Tirunelveli, Thoothukudi, Kanniyakumari, Tenkasi, Ramanathapuram and Virudhunagar, shall be deemed to have been furnished within the time limit, if such report is furnished on or before the 31st January 2024.”

B. JOTHI NIRMALASAMY,  
Secretary to Government.