



# TAMIL NADU GOVERNMENT GAZETTE

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Margazhi 24, Sobakiruthu, Thiruvalluvar Aandu-2054

## Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES RULES, 2017

[G.O.Ms.No. 3, Commercial Taxes and Registration (B1), 9th January 2024,  
Margazhi 24, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. SRO A-B-1/2024.**

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: —

#### AMENDMENTS.

1. **Short title and commencement.**- (1) These rules may be called the Tamil Nadu Goods and Services Tax (Amendment) Rules, 2024.

(2) They shall be deemed to have come into force on the 31st day of December, 2023.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 80,—

(a) after sub-rule (1A), the following sub-rule shall be inserted, namely:-

“(1B) Notwithstanding anything contained in sub-rule (1), for the financial year 2022-2023, the said annual return shall be furnished on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the State of Tamil Nadu.”;

(b) after sub-rule (3A), the following sub-rule shall be inserted, namely:-

“(3B) Notwithstanding anything contained in sub-rule (3), for the financial year 2022-2023, the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.”

B. JOTHI NIRMALASAMY,  
Secretary to Government.