

Office of the Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai -600 005.

Notification issued by Commissioner of State Tax, under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017

No. 10/2019-TNGST Rc.17/2019/A1/P&P Chennai, Friday, June 28th, 2019 Aani 13, Vihari, Thiruvalluvar Aandu-2050

(Central Notification No.28/2019, Central Tax)

NOTIFICATION

In exercise of the powers conferred by the second proviso to subsection (1) of section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 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 July, 2019 to September, 2019 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 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

Sd/-T.V.Somanathan Commissioner of State Tax Tamil Nadu

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Assistant Commissioner (P & P)