



**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 /2020-TNGST
PP2/5520/2020

Chennai, Thursday, July 16th, 2020
Aadi 1 , Sarvari, Thiruvalluvar Aandu-2051

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (19 of 2017), 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 makes the following further amendments in the notification of the Commissioner of State Tax vide No. 07/2020 - TNGST, dated the 24th March, 2020, published in the Gazette of Tamil Nadu, Extraordinary, Part VI, Section 1 vide number VI-(1)/159(b-3)/2020 (issue No. 190), dated 11th May, 2020, namely:-

In the said notification, in the first paragraph, after the third proviso, the following provisos shall be inserted, namely: -

"Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore 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 month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020:

2. This notification shall be deemed to come in to effect from 24th June 2020.

Sd/- M.A.Siddique
Principal Secretary /
Commissioner of State Tax

//True Copy//


16.7.2020
Assistant Commissioner