



**Office of the Additional Chief Secretary /
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. 11]

CHENNAI, FRIDAY, October 13, 2017

Rc.085/2016 /Taxation/A1 Purattasi 27, Hevelambi, Thiruvalluvar andu-2048

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner of State Tax, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Tamil Nadu Goods and Services Tax Rules, 2017, till the 20th day of November, 2017.

2. This notification shall be deemed to have come into force on the 15th day of September, 2017.

Sd/-Dr.C.Chandramouli
Commissioner of State Tax
Tamil Nadu

//True Copy//

[Handwritten Signature]
13-10-17

Assistant Commissioner (ST) (Taxation)