



**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.15/2019-TNGST**  
PP2/17/2019

**Chennai, Friday, October 11<sup>th</sup>, 2019**  
Purattasi 24, Vihari, Thiruvalluvar Aandu-2050

**(Central Notification No.46/2019, Central Tax)**

**NOTIFICATION**

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act No. 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 October, 2019 to March, 2020 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 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

3. This notification shall be deemed to have come into force from 9<sup>th</sup> October, 2019.

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

//forwarded/by order//

  
Assistant Commissioner