

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.16/2019-TNGST PP2/34099/2019

Chennai, Tuesday, December 24, 2019 Margazhi 08, Vihari, Thiruvalluvar Aandu-2050

(Central Notification No. 73/2019, Central Tax)

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act No 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 amendment in notification of the Commissioner of State Tax, Notification No.14/2019-TNGST dated 11th October 2019, published in the Gazette of Tamil Nadu, Extra ordinary, Part VI, Section 1, vide number 488(a-1), Issue No.385, dated 11th October, 2019, namely:-

In the said notification, the following proviso shall be inserted, namely: -

"Provided that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019."

2. This notification shall be deemed to have come into force with effect from the 20th Day of December, 2019.

Sd./- M. A. Siddique Commissioner of State Tax, Tamil Nadu

//Forwarded/By Order//

Assistant Commissioner