



**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. 18]

Rc.085/2016 /Taxation/A1

Chennai, Wednesday, November 15, 2017
(Ippasi 29, 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 (TN Act No.19 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 11/2017-Commissioner of State Tax, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017, September, 2017 and October, 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 15th day of December, 2017.

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

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Assistant Commissioner (ST)