



**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. 21/2018-TNGST

Chennai, Wednesday, January 02, 2019

Rc.46/2018 /Taxation/A1

Margazhi 18, Vilambi, Thiruvalluvar Aandu-2049

(Central Notification No.69/2018 Central Tax)

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with sub-rule (5) of rule 61 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments-

(i) in Notification No. 09/2017, dated the 15th September, 2017, issued by the Commissioner of State Tax, Tamil Nadu; and

(ii) in Notification No. 02/2018, dated the 23rd March, 2018 issued by the Commissioner of State Tax, Tamil Nadu, as lastly amended in Notification No.14/2018 TNGST, dated 7th September, 2018, namely:-

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters "July, 2017 to November, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to February, 2019" and "31st day of March, 2019" shall be respectively substituted.

2) The Notification shall deemed to come into effect from 31st December, 2018.

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

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Joint Commissioner (Taxation)