



**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. 8 /2020-TNGST
PP2/5520/2020

Chennai, Monday , May 11th , 2020
Chithirai 28, Sarvari, Thiruvalluvar Aandu-2051

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (TN Act 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 amendments in the notification number 7/2020 – TNGST, dated the 24th March, 2020, issued by the Commissioner, namely:–

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely: –

“Provided further that, for taxpayers having an aggregate turnover of more than rupees 5 crore in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore in the previous financial year, whose principal place of business is in the State of Tamil Nadu, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”

2. This notification shall be deemed to come into force with effect from 3rd April 2020.

Sd/- M.A.Siddique
Principal Secretary /
Commissioner of State Tax

//True Copy//


11-5-2020
Assistant Commissioner