



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Section 51 relating to Tax deduction at source - Brought into force - Exempting certain authorities under the Ministry of Defence - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.140

Dated: 23.10.2018

Aippasi-6

Thiruvalluvar Aandu, 2049

Read:

G.O.(Ms) No.122, Commercial Taxes and Registration (B1) Department, dated 12.9.2018

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 23rd October, 2018.

(BY ORDER OF THE GOVERNOR)

**Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 23rd October, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

✓ All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai - 9.

All Secretaries to Government, Chennai - 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai - 18.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

// Forwarded/By order //

S. Sridhar
23/10/2018

SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with section 51 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/823(a-1)/2018, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th September, 2018, namely:-

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

“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018.”

ANNEXURE-A

**CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

Sl No.	Designation of Controller/Office	Code No.
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16
17.	Controller of Defence Accounts, Chennai	18

18. Pr. Controller of Defence Accounts (R&D) New Delhi	19
19. Controller of Defence Accounts (Pension Disbursement), Meerut	20
20. Controller of Defence Accounts, Gauhati	21
21. Pr. Controller of Defence Accounts, (CC) Lucknow	22
22. Pr Controller of Defence Accounts (Border Roads), New Delhi	23
23. Controller of Defence Accounts (R&D), Bangalore	24
24. Controller of Defence Accounts, Secunderabad	25
25. Controller of Defence Accounts, Jabalpur	26
26. Pr Controller of Defence Accounts (Air Force), New Delhi	27
27. Pr Controller of Defence Accounts (R&D), Hyderabad	28
28. Controller of Defence Accounts, New Delhi	29
29. Controller of Defence Accounts (IDS), New Delhi	30
30. Pr Controller of Defence Accounts (SWC), Jaipur	31

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

// True Copy //

d. d. d. d. d.
23/11/2018
SECTION OFFICER