

04 JAN 2024



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Extension of dates of specified compliances under Section 168A of TNGST Act – Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms.) No. 1

Dated: 02.01.2024
Margazhi 17, Sobhakeruthu,
Thiruvalluvar Aandu, 2054
Read:

1. G.O. (Ms) No.87, Commercial Taxes and Registration (B1) Department, dated 28.05.2020.
2. G.O. (Ms) No.78, Commercial Taxes and Registration (B1) Department, dated 11.05.2021.
3. G.O. (Ms) No.105, Commercial Taxes and Registration (B1) Department, dated 08.07.2022
4. G.O. (Ms) No.41, Commercial Taxes and Registration (B1) Department, dated 05.04.2023

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 2nd January, 2024

(BY ORDER OF THE GOVERNOR)

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

To

✓ The 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 2nd January, 2024 and to send 100 copies to the Government and 100 copies to the Commissioner of State Tax, Chennai-5.)

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

Copy to:

The Chief Minister's Office, Chennai-9.

The Special Personal Assistant to Minister (Finance and Human Resources Management), 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//

Olai 7/02 2/1/2024
SECTION OFFICER

2/1/2024

/1/

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 168A of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act) and in partial modification to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 28th May, 2020, and No.II(2)/CTR/289 (c-4)/2021, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 11th May, 2021 and No.II(2)/CTR/573 (c-3)/2022, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 8th July, 2022 and No.II(2)/CTR/351(a-6)/2023, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 5th April, 2023, the Governor of Tamil Nadu, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

2. This notification shall be deemed to have come into force on 28th day of December, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True Copy//

G. Jothi 2/11/2024

SECTION OFFICER

2/1/2024