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**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Sub-section (1) of Section 51 - Bringing into force - Notification - Issued.

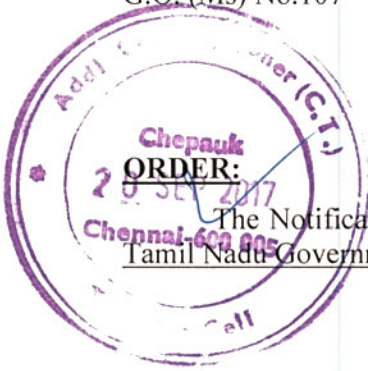
**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.107

Dated: 15.9.2017

Aavani-30

Thiruvalluvar Aandu, 2048



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The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 15<sup>th</sup> September, 2017.

**(BY ORDER OF THE GOVERNOR)**

**Dr. C. CHANDRAMOULI**  
**ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)**

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 15<sup>th</sup> September, 2017 and to send 500 copies to the Government and 1000 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//

d. dindi  
15/9/2017

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), the Governor of Tamil Nadu hereby appoints the 18<sup>th</sup> day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
- (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government,
- with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act 21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government of Tamil Nadu.

**Dr. C. CHANDRAMOULI**  
**ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)**

/True Copy/

*d. dindi*  
*5/9/2017*  
**SECTION OFFICER**