



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Services exempt from state tax – Further Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.109

Dated: 31.7.2019

Aadi-15

Thiruvalluvar Aandu, 2050

Read:

G.O. (Ms) No.73, Commercial Taxes and Registration Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st July, 2019.

(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 31st July, 2019 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
31/7/2019

SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or
<i>Explanation.</i> - For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.'

2. This notification shall come into force with effect from the 1st of August, 2019.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

J. Jindhi
31/7/2019
SECTION OFFICER

SS
31.7.19