



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Section 5F relating to Tax deduction at source - Bringing into force - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.122

Dated: 12.9.2018
Aavani-27
Thiruvalluvar Aandu, 2049

JCC (Taxation)

Read:

G.O. (Ms) No.107, Commercial Taxes and Registration (B1) Department, dated 15.9.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13th September, 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 13th September, 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//

d. d. d. d.
12/9/2018

SECTION OFFICER

/2/

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) (hereinafter referred to as the said Act) and in supersession of Commercial Taxes and Registration Department Notification No.II(2)/CTR/783(c-3)/2017, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Tamil Nadu hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) 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.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Srinivasan
12/9/2018
SECTION OFFICER