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**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reverse charge on certain specified supplies of goods – Amendment - Notification - Issued.

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

G.O. (Ms) No.134

Dated: 13.10.2017

Purattasi-27

Thiruvalluvar Aandu, 2048

Read:

G.O. (Ms) No.65, 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 13<sup>th</sup> October, 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 13<sup>th</sup> October, 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](http://www.tn.gov.in)).
- SF/SC.

//Forwarded/ By Order//

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13/10/2017  
SECTION OFFICER

**ANNEXURE.****NOTIFICATION.**

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-7)/2017, published at pages 80-81 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, namely:-

**AMENDMENT.**

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

**TABLE**

<b>Sl. No.</b>	<b>Tariff item, sub- heading, heading or Chapter</b>	<b>Description of supply of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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

/True Copy/

*S. Sridhar*  
18/8/2018  
**SECTION OFFICER**