



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Waiver/reduction in late fee payable under section 47 for not furnishing FORM GSTR-4 for 2017-2018 and 2018-2019 – Further amendment to Notification - Issued.

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

G.O. (Ms) No.141

Dated: 23.9.2020  
Purattasi 7  
Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.186, Commercial Taxes and Registration (B1) Department, dated 29.12.2017..

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 23<sup>rd</sup> September, 2020.

**(BY ORDER OF THE GOVERNOR)**

**Dr. BEELA RAJESH  
SECRETARY TO GOVERNMENT**

To

The Principal 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 23<sup>rd</sup> September, 2020 and to send 100 copies to Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal 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//

*d. dind*  
23/9/2020  
SECTION OFFICER

*23/9/2020*

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> December, 2017, namely:-

AMENDMENT.

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22<sup>nd</sup> day of September, 2020 to 31<sup>st</sup> day of October, 2020.”

2. This Notification shall be deemed to have come into force with effect from the 21<sup>st</sup> day of September, 2020.

**Dr. BEELA RAJESH**  
**SECRETARY TO GOVERNMENT**

//True copy//

*d. d. d. d.* 14/26  
23/9/2020  
SECTION OFFICER  
23/9/2020