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ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – State tax on intra-State supply of taxable goods by a registered supplier to a registered recipient for export - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT



G.O. (Ms) No.146

Dated: 23.10.2017
Aippasi-06
Thiruvalluvar Aandu, 2048

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 23rd 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 23rd 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).
- SF/SC.

//Forwarded/ By Order//

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SECTION OFFICER

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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), (hereafter in this notification referred to as "the said Act"), 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 exempts the intra-State supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the state tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely:-

- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier –
 - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
 - (b) directly to a registered warehouse from where the said goods shall be moved to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and
- (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

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

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d. dindi
23/10/2017

SECTION OFFICER

d.A
23/10/2017