



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Section 51 relating to Tax deduction at source - Brought into force – Exempting supplies from a public sector undertaking to another - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.148

Dated: 05.11.2018

Aippasi-19

Thiruvalluvar Aandu, 2049

Read:

G.O.(Ms) No.122, Commercial Taxes and Registration (B1) Department, dated 12.9.2018

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 5th November, 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 5th November, 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//

J. Sridhar
5/11/2018
SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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 the recommendations of the Council, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/823(a-1)/2018, published in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th September, 2018, namely:-

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

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

b. d. d. d.
5/11/2018
SECTION OFFICER

