



**ABSTRACT**  
Goods and Services Tax – Tamil Nadu Goods and Services Tax Act, 2017 – Specified rate of state tax on intra-State supply of goods or services or both under Composition Scheme - Amendments - Notification - Issued.

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

G.O. (Ms) No.149

Dated: 30.9.2019  
Purattasi-13  
Thiruvalluvar Aandu, 2050  
Read:

G.O. (Ms) No.32, Commercial Taxes and Registration Department, dated 7.3.2019.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> September, 2019.

**(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 30<sup>th</sup> September, 2019 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/By Order//

*d. dindi*  
30/9/2019  
SECTION OFFICER

*SF*  
30/9/19

**ANNEXURE.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1-3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 7<sup>th</sup> March, 2019, namely:-

**AMENDMENTS.**

In the said notification, in the Annexure, after serial number 2 and the entries thereto, the following serial number and the entries shall be inserted, namely:-

"2A.	2202 10 10	Aerated Water";
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2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

**Ka.BALACHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

/True Copy/

*S. Sridhar*  
*30/9/2019*  
**SECTION OFFICER**

*SF*  
*30/9/19*