



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Construction services - Reverse charge on supply of services – Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.156

Dated: 30.9.2019

Purattasi-13

Thiruvalluvar Aandu, 2050

Read:

G.O. (Ms) No.46, Commercial Taxes and Registration Department, dated 29.3.2019.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 30th 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 30th 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).

SF/SC

//Forwarded/By Order//

[Handwritten Signature]
SECTION OFFICER
30/9/2019

SF
30/9/19

/2/

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (4) 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 amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/269(c-5)/2019, published at page 23 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th March, 2019, namely:-

AMENDMENTS.

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely:-

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

d. dindji
30/9/2019
SECTION OFFICER

30/9/19