



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Extension of due date for filing of annual return and reconciliation statement for the financial year 2017-2018 - Tamil Nadu Goods and Services Tax (Third Removal of Difficulties) Order, 2018 - Notification - Issued.

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

G.O. (Ms) No.158

Dated: 31.12.2018

Margazhi-16

Thiruvalluvar Aandu, 2049

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31<sup>st</sup> December, 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 31<sup>st</sup> December, 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](http://www.tn.gov.in)).

SF/SC.

// Forwarded/By order //

*h. d. d. d.*  
31/12/2018  
SECTION OFFICER

**ANNEXURE.**

**NOTIFICATION.**

WHEREAS, sub-section (1) of section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, though the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Tamil Nadu Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Tamil Nadu Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31<sup>st</sup> March, 2019”, the figures, letters and word “30<sup>th</sup> June, 2019” shall be substituted.

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

/True copy/

*J. d. d. d. d.*  
*3/11/2018*  
**SECTION OFFICER**