



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Goods exempt from state tax – Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.168

Dated: 31.12.2018

Margazhi-16

Thiruvalluvar Aandu, 2049

Read:

G.O. (Ms) No.63, Commercial Taxes and Registration Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st 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 31st 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).

SF/SC.

//Forwarded/By Order//

S. d. d. d. d.
31/12/2018
SECTION OFFICER

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), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-5)/2017, published at pages 68-75 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the schedule,-

- i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

- ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
-------	---------------	--

- iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are to be used for public or charitable cause".
------	-------------	---

2. This notification shall come into force on the 1st January, 2019.

**Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

/True Copy/

B. Dicky
31/12/2018
SECTION OFFICER