



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Exemption from obtaining registration for supplies made through electronic commerce operator - Notified – Amendments - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.16

Dated: 29.1.2019

Thai-15

Thiruvalluvar Aandu, 2050

Read:

G.O.(Ms) No.167, Commercial Taxes and Registration (B1) Department, dated 15.11.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th January, 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 29th January, 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//

J. d. d. d. d.
29/1/2019

SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 23 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/935(b-3)/2017, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 15th November, 2017, namely:-

AMENDMENTS.

In the said notification, in the proviso, for the words, brackets, letters and figures "sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir", the words, brackets and figures "the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section" shall be substituted.

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

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

d. d. d. d.
29/1/2019
SECTION OFFICER