



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rate of state tax on services – Clarifying the scope and applicability - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.173

Dated: 31.12.2018

Margazhi-16

Thiruvalluvar Aandu, 2049

Read:

G.O. (Ms) No.72, 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//

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

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

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