



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said Rules – Further amendments to Notification - Issued.

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

G.O. (Ms) No.173

Dated:16.11.2020

Karthigai 1

Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.70, Commercial Taxes and Registration (B1) Department, dated 13.4.2020

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 16<sup>th</sup> November, 2020.

**(BY ORDER OF THE GOVERNOR)**

**Dr. BEELA RAJESH  
SECRETARY TO GOVERNMENT**

To

The Principal 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 16<sup>th</sup> November, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal 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. dind*  
16/11/2020  
SECTION OFFICER

ANNEXURE.  
NOTIFICATION.

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-5)/2020, published at page 3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13<sup>th</sup> April, 2020, namely:-

AMENDMENTS.

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of January, 2021, for the words "five hundred crore rupees", the words "one hundred crore rupees" shall be substituted.

**Dr. BEELA RAJESH**  
**SECRETARY TO GOVERNMENT**

//True copy//

*B. Beela Rajesh*  
*16/11/2020*  
**SECTION OFFICER**