

ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Rate of tax under Composition Scheme - Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.190

Dated: 30.12.2017 Maargazhi-15 Thiruvalluvar Aandu, 2048

Read:

G.O. (Ms) No.59, Commercial Taxes and Registration (B1) 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 1st January, 2018.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

То

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 1st January, 2018 and to send 500 copies to the Government and 1000 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//

b. didi 30/12/2018 SECTION OFFICER

ANNEXURE. NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 10 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 in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-1)/2017, published at pages 1-2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

In the said notification, in the opening paragraph, -

- (a) in clause (i), for the words "one per cent.", the words "half per cent." shall be substituted;
- (b) in clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be substituted.

Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

SECTION OFFICER