



**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.19

Dated: 25.01.2018

Thai-12

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 25<sup>th</sup> January, 2018.

**(BY ORDER OF THE GOVERNOR)**

**Dr. C. CHANDRAMOULI**

**ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)**

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 25<sup>th</sup> 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

*d. d. d. d. d.*  
25/1/2018  
SECTION OFFICER

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) and (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, 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 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**

In the said notification, -

(1) in the Schedule,

- (i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;
- (ii) for S. No. 102A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

- (iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted;
- (iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry", the words, "other than ghamella", shall be added;
- (v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti" shall be substituted;
- (vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"151	Any chapter	Parts for manufacture of hearing aids".
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2. The notification shall come into force on the 25<sup>th</sup> January, 2018.

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

/True Copy/

*S. Divin*  
25/1/2018  
**SECTION OFFICER**