



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – State tax on specified goods supplied to specified institutions – Amendments - Notification - Issued.

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

G.O. (Ms) No.21

Dated: 25.01.2018

Thai-12

Thiruvalluvar Aandu, 2049

Read:

G.O. (Ms) No.161, Commercial Taxes and Registration Department, dated 14.11.2017.

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

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

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) ( hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/917(e-5)/2017, published at pages 23-26 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 14<sup>th</sup> November, 2017, namely:-

**AMENDMENTS.**

In the said notification, -

(1) in the Table,-

(a) against serial number 1,-

(i) in column (2), for the entry, the following entry shall be substituted, namely:-

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research” shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research” shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:-

“*Explanation 2.*- For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.51/96-Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017.”.

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

/True Copy/

*S. Divya*  
*25/11/2018*  
**SECTION OFFICER**