



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – To exempt certain class of registered persons from issuing e-invoices and to extend the date for implementation of e-invoicing – Notification - Issued.

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

G.O. (Ms) No.70

Dated: 13.4.2020

Panguni 31

Thiruvallur Aandu 2051

Read:

G.O. (Ms) No.193, Commercial Taxes and Registration (B1) Department, dated 17.12.2019

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13<sup>th</sup> April, 2020.

**(BY ORDER OF THE GOVERNOR)**

**Ka. BALACHANDRAN  
PRINCIPAL 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 13<sup>th</sup> April, 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//

*d. dindji*  
13/4/2020  
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 (hereinafter referred as said rules), the Governor, on the recommendations of the Council, and in supersession of the notification of the Commercial Taxes and Registration Department Notification No.SRO A-45(b-2)/2019, published at page 2 in Part III-Section 1(a) of the Tamil Nadu Government Gazette, Extraordinary, dated 17<sup>th</sup> December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1<sup>st</sup> October, 2020.

**Ka. BALACHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

//True copy//

*S. Sridhar*  
13/4/2020  
**SECTION OFFICER**