



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – To specify the class of persons, other than individuals who shall undergo authentication of Aadhaar, in order to be eligible for registration – Notification - Issued.

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

G.O. (Ms) No.75

Dated: 13.4.2020

Panguni 31

Thiruvallur Aandu 2051

**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//

*b. d. d. d. d.*  
13/4/2020  
**SECTION OFFICER**

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

In exercise of the powers conferred by sub-section (6C) of section 25 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 notifies the date of coming into force of this notification as the date, from which the -

- (a) Authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall be deemed to have come into effect from the 1<sup>st</sup> day of April, 2020.

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

//True copy//

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