



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – FORM GSTR-1  
- Waiver of late fee payable under section 47 – Amendment - Notification - Issued.

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

G.O. (Ms) No.80

Dated: 13.4.2020

Panguni 31

Thiruvallur Aandu 2051

Read:

G.O. (Ms) No.7, Commercial Taxes and Registration (B1) Department, dated 23.1.2018.

**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//

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

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

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/79(h-1)/2018, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 23<sup>rd</sup> January, 2018, namely:-

**AMENDMENT.**

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31<sup>st</sup> March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30<sup>th</sup> day of June, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 3<sup>rd</sup> April, 2020.

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

//True copy//

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