



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Special procedure for a class of registered persons for furnishing of return and payment of tax – Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 81

Dated: 13.4.2020

Panguni 31

Thiruvallur Aandu 2051

Read:

G.O.(Ms) No.53, Commercial Taxes and Registration (B1) Department, dated 23.4.2019.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13th 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 13th 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.
13/4/2020
SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by section 148 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 amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/301(f-2)/2019, published at page 2 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 23rd April, 2019, namely:-

AMENDMENTS.

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely: -

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tamil Nadu Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely: -

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

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

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

//True copy//

S. Srinivas
13/4/2020
SECTION OFFICER