

**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – Special procedure for corporate debtors undergoing the corporate solvency resolution process under the Insolvency and Bankruptcy Code, 2016 – Amendments - Notification - Issued.

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

G.O. (Ms) No.85

Dated: 11.5.2020  
Chithirai 28  
Thiruvalluvar Aandu 2051

Read:

G.O. (Ms) No.68, Commercial Taxes and Registration (B1) Department, dated 13.4.2020.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 11<sup>th</sup> May, 2020.

**(BY ORDER OF THE GOVERNOR)**

**N. MURUGANANDAM  
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

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 11<sup>th</sup> May, 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. dindhi*  
11/5/2020  
**SECTION OFFICER**

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by section 148 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 makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-3)/2020, published at pages 2-3 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13<sup>th</sup> April, 2020, namely:-

AMENDMENTS.

In the said notification,-

- (i) in the first paragraph, with effect from the 5<sup>th</sup> May, 2020, the following proviso shall be inserted, namely:-

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the paragraph 2, with effect from the 21<sup>st</sup> March, 2020, the following paragraph shall be substituted, namely:-

“2. **Registration.**- The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

**N. MURUGANANDAM**  
**PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

//True copy//

*S. Chandrasekhar*  
11/15/2020  
**SECTION OFFICER**