



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Activities treated neither as a supply of goods nor a supply of service – Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.90

Dated: 26.7.2018

Aadi-10

Thiruvalluvar Aandu, 2049

Read:

G.O. (Ms) No.75, Commercial Taxes and Registration Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th July, 2018.

(BY ORDER OF THE GOVERNOR)

**Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

✓ The Additional Chief 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 26th July, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief 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. Sridhar
26/7/2018
SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 7 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/532(d-17)/2017, published at page 146 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the first paragraph,-

- (i) after the words "State Government", the words "or Union territory" shall be inserted;
- (ii) after the word "Constitution", the words "or to a Municipality under article 243W of the Constitution" shall be inserted.

2. This notification shall come into force with effect from 27th of July, 2018.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True copy/

S. Lish
26/7/2018

SECTION OFFICER