



**ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 – The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Tamil Nadu Ordinance 5 of 2020) - Notification - Issued.

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

G.O. (Ms) No.91

Dated: 9.6.2020

Vaigasi 27

Thiruvalluvar Aandu 2051

Read:

The Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 (Tamil Nadu Ordinance 5 of 2020).

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 9<sup>th</sup> June, 2020.

**(BY ORDER OF THE GOVERNOR)**

**N. MURUGANANDAM**

**PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

To

The Principal Secretary/Commissioner of Commercial Taxes,  
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 9<sup>th</sup> June, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5).

**//Forwarded/By Order//**

*d. d. d. d.*  
9/6/2020

**SECTION OFFICER**

**Copy to:**

The Chief Minister's Office, Chennai – 9.  
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 Secretary, Law Department, Chennai - 9.  
The Commercial Taxes and Registration (B2) Department,  
Chennai-9 (for paper placing).  
NIC, Chennai-9 (to publish the G.O. on [www.tn.gov.in](http://www.tn.gov.in)).  
SF/SC.

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

In exercise of the powers conferred by section 86A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu hereby notifies, as under:-

Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period on and from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30<sup>th</sup> day of June, 2020, including for the purpose of—

- (a) issuance of any order, proceeding, notice, intimation, notification or sanction or approval or such other action, by any authority or Tribunal; or
- (b) filing of appeal, reply or application or furnishing of any report, document, return or statement or such other record, by whatever name called:

Provided that such extension of time shall not be applicable for the compliance of:-

- (a) provisions of section 21 and sub-sections (3) and (4) of section 42;
- (b) provisions of sub-section (1) of section 42 and section 45 other than tax assessed; and
- (c) rules made under the provisions specified at clauses (a) and (b) above.

2. This Notification shall be deemed to have come into force on the 20<sup>th</sup> day of March, 2020 and remain in force up to and inclusive of the 30<sup>th</sup> day of June, 2020.

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

//True copy//

*S. Aridh*  
*9/6/2020*  
**SECTION OFFICER**