

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT
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In view of the spread of pandemic COVID-19 across many countries of the world, including India, causing immense loss to the lives of people, including the mercantile public, it has become imperative to relax certain provisions, including extension of time limit, in the taxation and other laws.

2. The Governor of Tamil Nadu Thiru Banwarilal Purohit has promulgated the Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2020 on the 22nd May, 2020 to carry out an amendment to the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) to extend due dates for various compliances, inter-alia, filing statement of outward supplies, filing refund claims, filing appeals, etc. specified, prescribed or notified under the said Tamil Nadu Act 19 of 2017 which cannot be completed or complied with due to *force majeure*.

3. Honourable Governor has also promulgated the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020 on the 22nd May, 2020 to relax the time limit specified in, or prescribed or notified under the erstwhile Acts, such as the Tamil Nadu Value Added Tax Act, 2006, Tamil Nadu Betting Tax Act, 1935, the Tamil Nadu Entertainments Tax Act, 1939, the Tamil Nadu Tax on Luxuries Act, 1981, et al that were administered by the Commercial Taxes Department till the 30th June 2017 and those Acts being administered with

effect from the 1st July 2017, for completion or compliance of the statutory provisions mandated under the said Acts that includes issuance of notices, notifications, completion of proceedings, passing of orders by authorities or tribunals, filing of appeals, replies or applications or furnishing of reports or returns or statements or documents wherever necessary, which cannot be completed or complied within the prescribed time due to *force majeure*.

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