



# TAMIL NADU GOVERNMENT GAZETTE

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Aavani 10, Vikari, Thiruvalluvar Aandu-2050

## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2019.

*[G.O. Ms. No. 121, Commercial Taxes and Registration (B1), 27th August 2019, Aavani 10, Vikari,  
Thiruvalluvar Aandu-2050.]*

#### **No. II(2)/CTR/691(a-1)/2019.**

WHEREAS, sub-section (1) of section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Tamil Nadu Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019.

2. In section 44 of the Tamil Nadu Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st August, 2019”, the figures, letters and word “30th November, 2019” shall be substituted.

Ka. BALACHANDRAN,  
Principal Secretary to Government.

## NOTIFICATIONS UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006.

[G.O. Ms. No. 122, Commercial Taxes and Registration (B2), 27th August 2019, Aavani 10, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/691(a-2)/2019.**

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation-III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel including jet fuel to aircrafts of Scheduled Airlines departing from airports other than metropolitan airports from 29 percent to 1 per cent, subject to the following conditions, namely:-

(i) There shall be a passenger traffic of not more than 50 lakh passengers per annum in the said airports in the previous financial year;

(ii) The sale shall be to domestic flights of Scheduled Airlines arriving at such airports after 23.00 hours and departing before 7.00 hours with parking at the said airports for at least 3 hours.

**Explanation.-** "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

3. The reduction hereby made shall be deemed to have come into force on the midnight of 15th August/16th August, 2019 and shall remain in force upto the midnight of 14th August/15th August, 2022.

**APPENDIX.****DECLARATION FORM.**

(To be furnished every month)

1. Certified that the Aviation Turbine Fuel purchased *vide* your invoice number ..... dated ..... for Rs..... is for use in our domestic flight number ..... of ..... (Airline name) bound for ..... (name of the destination airport) expected to depart on ..... at ..... hours and is intended for domestic use and is a Scheduled Airline flight.

2. Certified that the said Scheduled domestic aircraft was stationed for 3 hours in the departing airport.

Place: Full Name and Address of the Scheduled Domestic Airlines.

Date: Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer.

## NOTIFICATION-II

[G.O. Ms. No. 122, Commercial Taxes and Registration (B2), 27th August 2019, Aavani 10, Vikari, Thiruvalluvar Aandu-2050.]

**No. II(2)/CTR/691(a-3)/2019.**

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable under the said Act by an Oil Company as defined in Explanation-III to the Second Schedule of the said Act on the sale of Aviation Turbine Fuel to aircrafts of Scheduled Airlines with a maximum take-off mass of less than forty thousand kilograms specified in entry 5(ii) of the Second Schedule of the said Act departing from airports other than metropolitan airports from 5 percent to 1 percent, subject to the following conditions, namely:-

(i) There shall be a passenger traffic of not more than 50 lakh passengers per annum in the said airports in the previous financial year;

(ii) The sale shall be to domestic flights of Scheduled Airlines arriving at such airports after 23.00 hours and departing before 7.00 hours with parking at the said airports for at least 3 hours.

**Explanation.-** "Metropolitan Airport" means an airport situated in a metropolitan area as defined in the Constitution (Seventy-Fourth Amendment) Act, 1992.

2. The dealer shall furnish a declaration duly filled in and signed by the purchaser, along with the monthly return, to the assessing officer concerned in the form appended below.

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2. Certified that the said Scheduled domestic aircraft was stationed for 3 hours in the departing airport.

Place:

Full Name and Address of the Scheduled Domestic Airlines.

Date:

Signature and Designation of the Authorised Officer.

Seal of the Authorised Officer.

Ka. BALACHANDRAN,  
*Principal Secretary to Government.*