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TAMIL NADU GOVERNMENT GAZETTE

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Vaikasi 15, Saarvari, Thiruvalluvar Aandu–2051

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 2017.

AMENDMENT TO NOTIFICATION

[G.O. Ms. No. 87, Commercial Taxes and Registration (B1), 28th May 2020, Vaikasi 15, Saarvari, Thiruvalluvar Aandu 2051.]

No. II(2)/CTR/348(o-1)/2020.

In exercise of the powers conferred by Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies, as under,-

(i) 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 from the 20th day of March, 2020 to the 29th 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 30th day of June, 2020, including for the purposes of-

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Act stated above; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below -

(a) Chapter IV;

(b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

(c) section 39, except sub-section (3), (4) and (5);

(d) section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above;

(ii) where an e-way bill has been generated under rule 138 of the Tamil Nadu Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

[G.O. (Ms) No.88, Commercial Taxes and Registration (B1), 28th May 2020, Vaikasi 15, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/348(o-2)/2020.

In exercise of the powers conferred by Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/348(0-1)/2020, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 28th May, 2020, namely:-

AMENDMENT.

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

"Provided that where an e-way bill has been generated under rule 138 of the Tamil Nadu Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.".

2. This notification shall be deemed to have come into force with effect from the 5th day of May, 2020.

N. MURUGANANDAM,
Principal Secretary to Government (FAC).

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