



# TAMIL NADU GOVERNMENT GAZETTE

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Vaikasi 29, 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. 92, Commercial Taxes and Registration (B1), 11th June 2020,  
Vaikasi 29, Saarvari, Thiruvalluvar Aandu-2051.]

#### No. II(2)/CTR/377(a-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 that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of Section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later

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

[G.O. Ms. No. 93, Commercial Taxes and Registration (B1), 11th June 2020,  
Vaikasi 29, Saarvari, Thiruvalluvar Aandu-2051.]

#### No. II(2)/CTR/377(a-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 further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-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), for the proviso, the following proviso shall be substituted, 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 whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2020.

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