



TAMIL NADU GOVERNMENT GAZETTE

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Aippasi 3, 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. 156, Commercial Taxes and Registration (B1), 19th October 2020, Aippasi 3, Saarvari,
Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/686(c-1)/2020.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:—

AMENDMENTS.

In the said notification, in the Table, after serial number 19B and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|------|------|--|-----|-------|
| "19C | 9965 | Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited. | Nil | Nil." |
|------|------|--|-----|-------|

2. This notification shall be deemed to have come into force with effect from the 16th day of October, 2020.

[G.O. Ms. No. 158, Commercial Taxes and Registration (B1), 19th October 2020, Aippasi 3, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/686(c-2)/2020.

In exercise of the powers conferred by section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter 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/810(b-2)/2019, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 11th October, 2019, namely:—

AMENDMENT.

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 15th day of October, 2020.

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No. 157, Commercial Taxes and Registration (B1), 19th October 2020, Aippasi 3, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/686(c-3)/2020.

In exercise of the powers conferred by section 148 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 notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Tamil Nadu Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1) | (2) | (3) |
| 1 | October, 2020 to December, 2020 | 13th January, 2021 |
| 2 | January, 2021 to March, 2021 | 13th April, 2021 |

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force with effect from the 15th day of October, 2020.

Dr. BEELA RAJESH,
Secretary to Government.