



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 302]

CHENNAI, MONDAY, AUGUST 7, 2023  
Aadi 22, Sobakiruthu, Thiruvalluvar Aandu-2054

## 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.

*[G.O. Ms. No. 89, Commercial Taxes and Registration (B1), 7th August 2023,  
Aadi 22, Sobakiruthu, Thiruvalluvar Aandu-2054.]*

**No. II(2)/CTR/ 735(d-1)/2023.**

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 notifies the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper Officer under Section 73 or 74 of the said Act in accordance with Circular No.182/14/2022-GST, dated 10th of November 2022 [Circular No.19/2022-TNGST (PP6/GST/145/2022, dated 14th December, 2022] pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018.

2. An appeal against the order shall be made in duplicate in the Form appended to this notification at **ANNEXURE-1** and shall be presented manually before the Appellate Authority within the time specified in sub-section (1) of Section 107 or sub-section (2) of Section 107 of the said Act, as the case may be, and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:

Provided that any appeal against the order filed in accordance with the provisions of Section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of Section 107 of the said Act as a pre-condition for filing an appeal against the said order.

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule (2) of rule 26 of Tamil Nadu Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer

authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.

6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as **ANNEXURE-2**.

7. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.

### ANNEXURE-1

#### *Appeal to Appellate Authority*

*(Filed against an order passed in accordance with Circular No. 182/14/2022-GST, dated 10th of November, 2022 [Circular No.19/2022-TNGST (PP6/GST/145/2022, dated 14th December, 2022] pursuant to the directions issued by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018)*

1. GSTIN–
2. Legal name of the appellant–
3. Trade name, if any–
4. Address–
5. Order No.- Order dated –
6. Designation of the Officer passing the order appealed against–
7. Date of communication of the order appealed against–
8. Name of the authorized representative–
9. Details of the case under dispute–
  - (i) Brief issue of the case under dispute–
  - (ii) Amount of transitional credit claimed **before** the issuance of Circular No. 182/14/2022-GST, dated 10th of November, 2022 [Circular No.19/2022-TNGST (PP6/GST/145/2022, dated 14th December, 2022)] (Act-wise)–
  - (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
    - (a) Order No.- Order dated-
    - (b) Amount allowed as per said order (Act-wise)- Rs.
    - (c) Interest and penalty levied as per said order (Act-wise)- Rs.
    - (d) Whether any appeal preferred against said order- Yes/No
    - (e) If appeal filed then Appeal No.- Appeal Date-
    - (f) Status of said Appeal- Disposed/Pending
    - (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise)- Rs.
  - (iv) Amount of transitional credit claimed **after** the issuance of Circular No. 182/14/2022-GST, dated 10th of November, 2022 [Circular No.19/2022-TNGST (PP6/GST/145/2022, dated 14th December, 2022)] (Act-wise)–
  - (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)- Rs.
  - (vi) Amount under dispute (Act-wise)- Rs.
10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts:
12. Grounds of appeal:
13. Prayer:

## VERIFICATION

I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature

Name of the Applicant

**Note:**

1. If the space provided for answering any item is found to be insufficient, separate sheets may be used.
2. The letters "N.A." may be recorded against any item that is not required for this Appeal.

**ANNEXURE-2**

SUMMARY OF TRANSITIONAL CREDIT AVAILABLE AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY WITH REFERENCE TO AN ORDER PASSED IN ACCORDANCE WITH CIRCULAR No. 182/14/2022-GST, DATED 10TH OF NOVEMBER, 2022 [CIRCULAR No. 19/2022-TNGST (PP6/GST/145/2022, DATED 14TH DECEMBER, 2022)]

A. GSTIN-

B. Name of the Appellant/ person-

Address of the Appellant/person-

C. Order appealed against- Ref. (if any)

Dated-

D. Appeal No.

Dated-

E. Personal Hearing-

F. Order in Brief-

G. Status of Order-Confirmed/Modified/Rejected

H. Amount of Credit/ Demand after Appeal-

Particulars	Central Tax	State/UT Tax
a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer		
b) Amount determined by Appellate Authority		

Place:

Date:

Signature:

Name of the Appellate Authority:

Designation:

Jurisdiction:

[G.O. Ms. No. 90, Commercial Taxes and Registration (B1), 7th August 2023,  
Aadi 22, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. II(2)/CTR/735(d-2)/2023.**

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 notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

**1. Details of Packing Machines**

- (1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal,—

**FORM SRM-I**

Serial No.	Make and Model No. of the Machine (including the name of manufacturer)	Date of Purchase of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								<<Capacity certificate from Chartered Engineer>>	

- (2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, within fifteen days of grant of such registration.
- (3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in **FORM SRM-IIA**.
- (4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.
- (5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within fifteen days of filing said declaration or submission:

**Provided** that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other Government Department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within thirty days of issuance of this notification.

**FORM SRM-IA**

<i>Serial No.</i>	<i>Name of Govt. Department/ any other agency or organization</i>	<i>Type of Declaration/ Submission</i>	<i>Details of Declaration/ Submission</i>
(1)	(2)	(3)	(4)
		<<copy of declaration to be uploaded on the portal>>	

**FORM SRM-IIA****[Details of installation of additional machine(s)]**

<i>Serial No.</i>	<i>Make and Model No. of the Machine (including the name of manufacturer)</i>	<i>Date of Purchase of the Machine</i>	<i>Date of installation of the Machine</i>	<i>Address of place of business where installed</i>	<i>No. of Tracks</i>	<i>Packing Capacity of each track</i>	<i>Total packing capacity of machine</i>	<i>Electricity consumption by the machine per hour</i>	<i>Supporting Documents</i>	<i>Unique ID of the machine (to be auto populated)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									<<Capacity certificate from Chartered Engineer>>	

- (6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in **FORM SRM-IIB**.

**FORM SRM-IIB****[Details of removal of the existing machine(s)]**

<i>Serial No.</i>	<i>Unique ID of the machine</i>	<i>Make and Model No. of the Machine &lt;&lt;auto-populated&gt;&gt;</i>	<i>Date of Purchase of the Machine &lt;&lt;auto-populated&gt;&gt;</i>	<i>Address of place of business from where the machine is removed. &lt;&lt;auto-populated&gt;&gt;</i>	<i>No. of Tracks &lt;&lt;auto-populated&gt;&gt;</i>	<i>Packing Capacity of each track &lt;&lt;auto-populated&gt;&gt;</i>	<i>Total packing capacity of machine &lt;&lt;auto-populated&gt;&gt;</i>	<i>Date of Removal</i>	<i>Reasons for removal/ disposal of the machine.</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									<<Sold to third party>> <<Scrap>>

**2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule**

- (1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in **FORM SRM-IIIA** in each place of business.
- (2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in **FORM SRM-IIIB** in each place of business.

**FORM SRM-IIIA**

**Inputs Register**

	<i>HSN of the Input</i>	<i>Description of the Input</i>	<i>Unit quantity</i>	<i>Opening Balance (in units)</i>	<i>Quantity procured (in units)</i>	<i>Quantity procured (value in Rs.)</i>	<i>Qty Consumed (in units)</i>	<i>Closing Balance (in units)</i>	<i>Waste generated in respect of the said input (qty) (in units)</i>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Day 1	HSN1								
	HSN2								
	HSN3								
	⋮								
	HSNn								
Day 2									
Day 3									
.....									
Last Day of Month									

	<b>Electricity Reading</b>					
	<b>Electricity meter reading</b>			<b>Generator set meter reading</b>		
	<i>Initial Meter Reading</i>	<i>Final Meter Reading</i>	<i>Consumption (kWh)</i>	<i>Initial Meter Reading</i>	<i>Final Meter Reading</i>	<i>Consumption (kWh)</i>
	(1)	(2)	(3)	(4)	(5)	(6)
Day 1						
Day 2						
.....						
Last Day of Month						







## SCHEDULE

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1	2106 90 20	Pan-masala
2	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name
3	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name
4	2401 30 00	Tobacco refuse, bearing a brand name
5	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name
6	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name
7	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8	2403 19 10	Smoking mixtures for pipes and cigarettes
9	2403 19 90	Other smoking tobacco bearing a brand name
10	2403 19 90	Other smoking tobacco not bearing a brand name
11	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12	2403 99 10	Chewing tobacco (without lime tube)
13	2403 99 10	Chewing tobacco (with lime tube)
14	2403 99 10	Filter khaini
15	2403 99 20	Preparations containing chewing tobacco
16	2403 99 30	Jarda scented tobacco
17	2403 99 40	Snuff
18	2403 99 50	Preparations containing snuff
19	2403 99 60	Tobacco extracts and essence bearing a brand name
20	2403 99 60	Tobacco extracts and essence not bearing a brand name
21	2403 99 70	Cut tobacco
22	2403 99 90	Pan masala containing tobacco 'Gutkha'
23	2403 99 90	All goods, other than pan masala containing tobacco gutkha', bearing a brand name
24	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name

**Explanation.–**

(1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

2. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.

[G.O. Ms. No. 91, Commercial Taxes and Registration (B1), 7th August 2023,  
Aadi 22, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. II(2)/CTR/735(d-3)/2023.**

In exercise of the powers conferred by Section 158A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under Section 158A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

2. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under Section 45JA of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

[G.O. Ms. No. 92, Commercial Taxes and Registration (B1), 7th August 2023,  
Aadi 22, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. II(2)/CTR/ 735(d-4)/2023.**

In exercise of the powers conferred by sub-section (2) of section 23 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of Section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely:—

(i) such persons shall not make any inter-State supply of goods;

(ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;

(iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (Central Act 43 of 1961);

(iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (Central Act 43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;

(v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);

(vi) such persons shall not be granted more than one enrolment number in a State or Union territory;

(vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and

(viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

2. This notification shall come into force with effect from the 1st day of October, 2023.

B. JOTHI NIRMALASAMY,  
Secretary to Government.