



TAMIL NADU GOVERNMENT GAZETTE

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Aippasi 29, 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

AMENDMENTS TO NOTIFICATIONS

[G.O.Ms.No. 120, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/971(a-1)/2023.

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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-14)/2017, published at pages 85-119 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(A) in the Table,

- (i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs.1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs.800. ‘C’ charges ‘B’ State tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs.20 (2.5% of Rs. 800) and not Rs. 48.”;

- (ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs.1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs.800. ‘C’ charges ‘B’ State tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs.48.”;

2. This notification shall be deemed to be come into force with effect from the 20th day of October, 2023.

[G.O.Ms.No. 121, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/971(a-2)/2023.

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 119-143 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, -

- (1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil”;

- (2.) against serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

- (3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

- (4.) against serial number 8, in column (3) in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

- (5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

[G.O.Ms.No. 122, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/971(a-3)/2023.

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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-16)/2017, published at pages 143-146 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, -

- (i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

*[G.O.Ms.No. 123, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]*

No. II(2)/CTR/971(a-4)/2023.

In exercise of the powers conferred by sub-section (3) of section 54 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 amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-18)/2017, published at page 146 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Tamil Nadu Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

*[G.O.Ms.No. 124, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]*

No. II(2)/CTR/971(a-5)/2023.

In exercise of the powers conferred by sub-section (5) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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-20)/2017, published at pages 147-148 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,

- (i) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;
- (ii) after clause (i), the following clause shall be inserted, namely:-
"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";
- (iii) in the Explanation, after item (c), the following item shall be inserted, namely, -
"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (Central Act 18 of 2013).".

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

*[G.O.Ms.No. 125, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]*

No. II(2)/CTR/971(a-6)/2023.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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-4)/2017, published at pages 3-68 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"92A.	1703	Molasses";

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

(B) in Schedule III – 9%,

(i) against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled " shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A	2207 10 12	Spirits for industrial use";

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

[G.O.Ms.No. 126, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/971(a-7)/2023.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-5)/2017, published at pages 68-75 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 Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"94A.	1901	Food preparation of millet flour, in powder form, containing atleast 70% millets by weight, other than pre-packaged and labelled".

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

[G.O.Ms.No. 127, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/971(a-8)/2023.

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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-7)/2017, published at pages 80- 81 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, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

[G.O.Ms.No. 128, Commercial Taxes and Registration (B1), 15th November 2023,
Aippasi 29, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/971(a-9)/2023.

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, 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-8)/2017, published at pages 82 - 83 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 S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film / plastic film”;

2. This notification shall be deemed to come into force with effect from the 20th day of October, 2023.

B. JOTHI NIRMALASAMY,
Secretary to Government.