



TAMIL NADU GOVERNMENT GAZETTE

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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

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

AMENDMENTS TO NOTIFICATION

[G.O. Ms. No.38, Commercial Taxes and Registration (B1), 11th May 2026,
சித்திரை 28, பராபவ, திருவள்ளுவர் ஆண்டு-2057.]

No. II(2)/CTR/403(a)/2026.

In exercise of the powers conferred 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 in the notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/1016(b-1)/2025 published at pages 1-58 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary dated the 17th September, 2025, namely—

AMENDMENTS.

In the said notification, -

(a) in Schedule I – 2.5%,

- (i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;
- (ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III – 20%,

- (i) against S. No. 2, for the entry in column (2), the entry “2202 91 00, 2202 99 91, 2202 99 99” shall be substituted;
- (ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall be deemed to have been come into force with effect from 1st May, 2026.

SHILPA PRABHAKAR SATISH,
Secretary to Government.