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GOVERNMENT OF TAMIL NADU
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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

[G.O. Ms.No.137, Commercial Taxes and Registration (B1), 28th September 2026, புரட்டாசி 11, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(c)/2026.

In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and in supersession of the notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/55(c)/2026, dated the 13th February, 2026 published at page 1 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, except as respects things done or omitted to be done before such supersession, the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against,—

(i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated;

(ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

2. This notification shall be deemed to have come into force on the 30th day of June, 2026.

J. KUMARAGURUBARAN,
Secretary to Government.

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ON BEHALF OF THE GOVERNMENT OF TAMIL NADU