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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

AMENDMENTS TO NOTIFICATION

[G.O. Ms. No.173, Commercial Taxes and Registration (B1), 12th November 2026, ஐப்பசி 26, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/875(a)b/2026.

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the further following amendments in the Commercial Taxes and Registration Department Notification No. II(2)/CTR/232(h-5)/2020, dated the 13th April, 2020 published at page 3 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 13th April, 2020, namely:-

AMENDMENTS.

In the said notification, in the first paragraph, for the words "in respect of supply of goods or services or both to a registered person or for exports", the following shall be substituted, namely: -

"in respect of, -

(i) supply of goods or services or both to a registered person; or

(ii) supply of goods or services or both for exports;

(iii) supply of goods or services or both received from an unregistered person where the tax is payable on reverse charge basis by the recipient of such goods or services or both; or

(iv) import of services".

2. This notification shall come into force on the first day of January, 2027.

J. KUMARAGURUBARAN,
Secretary to Government.

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