



# TAMIL NADU GOVERNMENT GAZETTE

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Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049

## 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. 157, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]*

**No. II(2)/CTR/1099(e-1)/2018.**

WHEREAS, sub-section (4) of Section 16 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under Section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of Section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under Section 42 or Section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under Section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

(i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of Section 16 because of missing invoices or debit notes referred to in sub-section (4) within the stipulated time;

(ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of Section 37 within the stipulated time,

as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of Section 16 and sub-section (3) of Section 37;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Tamil Nadu Goods and Services Tax (Second Removal of Difficulties) Order, 2018.-

2. In sub-section (4) of Section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under Section 39 for the month of September, 2018 till the due date of furnishing of the return under the said Section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of Section 37 till the due date for furnishing the details under sub-section (1) of said Section for the month of March, 2019.”.

3. In sub-section (3) of Section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under Section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

*[G.O. Ms. No. 158, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]*

**No. II(2)/CTR/1099(e-2)/2018.**

WHEREAS, sub-section (1) of Section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, though the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said Section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Tamil Nadu Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In Section 44 of the Tamil Nadu Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

*[G.O. Ms. No. 159, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]*

**No. II(2)/CTR/1099(e-3)/2018.**

WHEREAS, sub-section (4) of Section 52 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December, 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title.—This Order may be called the Tamil Nadu Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.

2. In Section 52 of the Tamil Nadu Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“*Explanation:* - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

[G.O. Ms. No. 165, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-4)/2018.**

In exercise of the powers conferred by Section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/783(c-1)/2017, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 15th September, 2017, the Commercial Taxes and Registration Department Notification No.II(2)/CTR/868(e)/2017, published in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 24th October, 2017 and the Commercial Taxes and Registration Department Notification No.II(2)/CTR/935(b-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 onwards by the due date under Section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under Section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

[G.O. Ms. No. 169, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-5)/2018.**

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, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the state tax leviable thereon, under Section 9 of the Tamil Nadu Goods and Services Tax Act, 2017, subject to following conditions, namely:-

(i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;

(ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;

(iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of State tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

**Explanation.** - For the purpose of this notification, -

(a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) vide S.O. 3813, dated the 5th December, 2017;

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), vide, number G. S. R. 785 (E), dated the 30th June, 2017;

(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

[G.O. Ms. No. 173, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-6)/2018.**

In exercise of the powers conferred by sub-section (3) of Section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

**"Explanation 2.**-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India".

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 160, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-7)/2018.**

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), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/695(d-2)/2018, published at page 2 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 6th August, 2018, namely:-

AMENDMENTS.

In the said notification, in paragraph 2 , -

(i) in clause (i), for the figures, letters and word "31st August, 2018", the figures, letters and word "31st January, 2019" shall be substituted;

(ii) in clause (iv), for the figures, letters and word "30th September, 2018", the figures, letters and word "28th February, 2019" shall be substituted.

[G.O. Ms. No. 161, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-8)/2018.**

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), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/800(e)/2018, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 10th September, 2018, namely:-

AMENDMENTS.

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters "July, 2017 to September, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to December, 2018" and "31st day of March, 2019" shall respectively be substituted.

[G.O. Ms. No. 162, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-9)/2018.**

In exercise of the powers conferred by sub-section (3) of Section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) ) read with Section 51 of the Tamil Nadu Goods and Services Tax Act, 2017, hereafter in this notification referred to as the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/823(a-1)/2018, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 13th September, 2018, namely:-

AMENDMENT.

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act.”.

[G.O. Ms. No. 164, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-10)/2018.**

In exercise of the powers conferred by Section 128 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 amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/79(h-1)/2018, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 23rd January, 2018, namely:-

AMENDMENT.

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

[G.O. Ms. No. 166, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-11)/2018.**

In exercise of the powers conferred by Section 128 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 amendments in Commercial Taxes and Registration Department Notification No.II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th December, 2017, namely:-

AMENDMENT.

In the said notification, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

[G.O. Ms. No. 167, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-12)/2018.**

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 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 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(a) in the opening paragraph, after the words, brackets and figures “sub-section (1) of Section 9”, the words, brackets and figures “and sub-section (5) of Section 15”, shall be inserted;

(b) in Schedule I - 2.5%,

(i) S. Nos. 23, 24 and the entries relating thereto, shall be omitted;

(ii) after S. No.123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

“198A	4501	Natural Cork, raw or simply prepared”;
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(iv) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309]” shall be substituted;

(v) against S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks”;

(vii) against S. No. 234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely:—

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S.No. 38 of the Table mentioned in 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, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service”;

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely:-

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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(c) in Schedule II - 6%,

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

(ii) S. Nos. 102, 126 and the entries relating thereto, shall be omitted;

(iii) S. No. 171A shall be re-numbered as S. No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

"171A	6305 32 00	Flexible intermediate bulk containers";
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(iv) against S. No. 173, in the entry in column (3), the words "walking-sticks, seat-sticks," shall be omitted;

(v) against S. No. 177 and the entries relating thereto, shall be omitted;

**(d) in Schedule III - 9%,**

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely:-

"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";
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(ii) against S. Nos. 142, 143, 144 and the entries relating thereto, shall be omitted;

(iii) against S. No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";
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(v) against S. No. 383, in the entry in column (3), after the words "television cameras", the ",digital cameras and video camera recorders", shall be inserted;

(vi) against S. No. 383C, in the entry in column (3), for the figures and letters "68 cm", the figures and word "32 inches" shall be substituted;

(vii) against S. No. 384, in the entry in column (3), for the figures and word "20 inches", the figures and word "32 inches" shall be substituted;

(viii) S. No. 440A shall be re-numbered as S. No. 440B, and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]";
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**(e) in Schedule IV - 14%,**

(i) S. No. 47 and the entries relating thereto, shall be omitted;

(ii) S. No. 135 and the entries relating thereto, shall be omitted;

(iii) against S. No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other Lithiumion accumulators including Lithiumion power banks" shall be inserted;

(iv) S. No. 151 and the entries relating thereto, shall be omitted;

(v) against S. No. 154, in the entry in column (3), for the figures and word "20 inches" and the figures and letters "68 cm", the figures and word "32 inches" shall respectively be substituted;

(vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"174	8714	Parts and accessories of vehicles of heading 8711";
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(vii) S. No. 215 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

[G.O. Ms. No. 168, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-13)/2018.**

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, 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-5)/2017, published at pages 68-75 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, In the Schedule,—

(i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

(ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
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(iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are to be used for public or charitable cause".
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2. This notification shall come into force on the 1st January, 2019.

[G.O. Ms. No. 170, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-14)/2018.**

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and sub-section (1) of Section 16 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

1. In the said notification,-

(i) in the Table, -

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be inserted;

(b) against serial number 7, in column (3), in item (i), in *Explanation 1*, the words "school, college" shall be omitted;

(c) against serial number 8, -



(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;

(B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

(d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”;

(e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(viia) Leasing or renting of goods	Same rate of state tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above	9	-”;

(f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

(g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

(h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-”;

(C) in item (iiia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),”, the brackets and figures “(iia),” shall be inserted;

(i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5), the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"38.	9954 or 9983 or 9987	<p>Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants / devices</p> <p>(f) Ocean waves/tidal waves energy devices/plants</p> <p><i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3 to 68 in Part II-Section 2 of the <i>Tamil Nadu Government Gazette</i> Extraordinary, dated the 29<sup>th</sup> June, 2017.</p>	9	-";

(ii) in paragraph 4 relating to *Explanation*, after clause (x), the following clauses shall be inserted, namely: -

"(xi) "specified organisation" shall mean, -

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) 'Committee' or 'State Committee' as defined in Section 2 of the Haj Committee Act, 2002 (Central Act 35 of 2002).

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of Section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).".

2. This notification shall come into force on the 1st day of January, 2019.

[G.O. Ms. No. 171, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-15)/2018.**

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, 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 to 143 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 the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

(c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -

"Heading 9992 or Heading 9963";

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by Rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (Central Act 34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under Section 12AA of the Income-tax Act, 1961 (Central Act 43 of 1961).	Nil	Nil";

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

"(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934).";

2. This notification shall come into force on the 1st day of January, 2019.

[G.O. Ms. No. 172, Commercial Taxes and Registration (B1), 31st December 2018, Margazhi 16, Vilambi, Thiruvalluvar Aandu-2049.]

**No. II(2)/CTR/1099(e-16)/2018.**

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 to 146 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 the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, -	Any person other than a body corporate	A registered person, located in the taxable territory.”;
	(i) (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies,  which has taken registration under the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) only for the purpose of deducting tax under Section 51 of the said Act and not for making a taxable supply of goods or services; or (i) a registered person paying tax under Section 10 of the said Act.		

(ii) in the *Explanation*, after clause (g), the following clause shall be inserted, namely:-

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

Ka. BALACHANDRAN,  
*Principal Secretary to Government.*