



**TAMIL NADU
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CHENNAI, TUESDAY, MAY 4, 2021
Chithirai 21, Pilava, Thiruvalluvar Aandu-2052

Part VI—Section 1

**Notifications of interest to the General Public
issued by Heads of Departments, Etc.**

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

**THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK,
CHENNAI-600 005.**

NOTIFICATIONS ISSUED BY COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(No. 7/2021-PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Tuesday, 4th May 2021, Chithirai 21, Pilava, Thiruvalluvar Aandu-2052.)

No. VI(1)/121(c-1)/2021.

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) and sub-rule (3) of rule 45 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time period upto the 31st day of May, 2021, for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25th day of April, 2021.

(No. 8/2021-PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Tuesday, 4th May 2021, Chithirai 21, Pilava, Thiruvalluvar Aandu-2052.)

No. VI(1)/121(c-2)/2021.

In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification No.3/2021, dated the 31st March, 2021, issued by the Commissioner of State Tax and published in *Tamil Nadu Government Gazette* Extraordinary, Part VI—Section 1, *vide* Number VI(1)/103(a)/2021, dated the 31st March, 2021, namely:—

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

“Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of Section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”

2. This notification shall be deemed to have come into force with effect from the 1st day of May, 2021.

M.A. SIDDIQUE,
*Principal Secretary/
Commissioner of State Tax.*