



# 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

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

[G.O. Ms. No.74, Commercial Taxes and Registration (B1), 11th May 2021, Chithirai 28,  
Pilava, Thiruvalluvar Aandu-2052.]

**No.II(2)/CTR/289(C-1)/2021.**

In exercise of the powers conferred by sub-section (1) of Section 50 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with Section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-3)/2017, published at pages 2-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, namely:-

#### AMENDMENT

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No.3, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021

(1)	(2)	(3)	(4)
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of Section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

[G.O. Ms. No.75, Commercial Taxes and Registration (B1), 11th May 2021, Chithirai 28, Pilava, Thiruvalluvar Aandu-2052.]

#### No.II(2)/CTR/289(C-2)/2021.

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 further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-4)/2018, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 31st December, 2018, namely:-

#### AMENDMENTS.

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

“Provided also that the amount of late fee payable under Section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

TABLE

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of Section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of Section 39	January-March, 2021	Thirty days from the due date of furnishing return.”.

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

[G.O. Ms. No.76, Commercial Taxes and Registration (B1) 11th May 2021, Chithirai 28, Pilava, Thiruvalluvar Aandu-2052.]

#### No.II(2)/CTR/289(C-3)/2021.

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 to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/301(f-2)/2019, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 23rd April, 2019, namely:-

## AMENDMENT.

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of May, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

*[G.O. Ms. No.78, Commercial Taxes and Registration (B1), 11th May 2021, Chithirai 28, Pilava, Thiruvalluvar Aandu-2052.]*

**No.II(2)/CTR/289(C-4)/2021.**

In exercise of the powers conferred by Section 168A 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), in view of the spread of pandemic COVID-19 across many parts of India, the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of May, 2021, including for the purposes of-

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

(a) Chapter IV;

(b) sub-section (3) of Section 10, Sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

(c) section 39, except sub-section (3), (4) and (5);

(d) section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Tamil Nadu Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 31st day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of June, 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of Section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later.

2. This notification shall come into force with effect from the 15th day of April, 2021.

Dr. BEELA RAJESH,  
*Principal Secretary to Government.*