



# TAMIL NADU GOVERNMENT GAZETTE

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CHENNAI, WEDNESDAY, JUNE 2, 2021  
Vaikasi 19, Pilava, Thiruvalluvar Aandu-2052

## Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O. Ms. No. 90, Commercial Taxes and Registration (B1), 2nd June 2021, Vaikasi 19, Thiruvalluvar Aandu-2052.]

**No.SRO A-11(c)/2021.**

In exercise of the powers conferred by Section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Tamil Nadu Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 1st day of June, 2021.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017,—

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021."

M.A. SIDDIQUE,  
Principal Secretary to Government (FAC).