



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 278]

CHENNAI, TUESDAY, JUNE 15, 2021  
Aani 1, Pilava, Thiruvalluvar Aandu-2052

## 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.

AMENDMENTS TO NOTIFICATION

[G.O. Ms. No. 96, Commercial Taxes and Registration (B1), 15th June 2021, Aani 1, Pilava, Thiruvalluvar Aandu-2052.]

#### No. II(2)/CTR/327(e-1)/2021.

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments to 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, namely:-

#### AMENDMENTS.

In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”;

2. This notification shall be deemed to have come into force on the 14th day of June, 2021.

[G.O. Ms. No. 97, Commercial Taxes and Registration (B1), 15th June 2021, Aani 1, Pilava, Thiruvalluvar Aandu-2052.]

#### No. II(2)/CTR/327(e-2)/2021.

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) (hereafter in this notification referred to as “the said Act”), 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 goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as the

case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the state tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

TABLE

<i>Sl. No.</i>	<i>Chapter, Heading, Sub-heading or Tariff item</i>	<i>Description of Goods</i>	<i>Rate</i>
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	2.5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesivir	2.5%
5	30	Heparin (anti-coagulant)	2.5%
6	3002 or 3822	Covid-19 testing kits	2.5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	2.5%
8	3808 94	Hand Sanitizer	2.5%
9	6506 99 00	Helmets for use with non-invasive ventilation	2.5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	2.5%
11	9018 19 or 9804	Pulse Oximeter	2.5%
12	9018	High flow nasal canula device	2.5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	2.5%
14	9018 or 9019	Ventilators	2.5%
15	9019	BiPAP Machine	2.5%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	2.5%
17	9025	Temperature check equipment	2.5%
18	8702 or 8703	Ambulance	6%

2. This notification shall be deemed to have come into force on the 14th June, 2021 and remain in force upto and inclusive of the 30th September, 2021.

B. JOTHI NIRMALASAMY,  
Secretary to Government.