



TAMIL NADU GOVERNMENT GAZETTE

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Panguni 18, Pilava, Thiruvalluvar Aandu-2053

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

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

AMENDMENTS TO NOTIFICATIONS

[G.O. Ms No. 50, Commercial Taxes and Registration (B1), 1st April 2022,
Panguni 18, Pilava, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/205(h-1)/2022.

In exercise of the powers conferred by sub-section (1) 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 in 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 Schedule I – 2.5%, serial numbers 225B,226, 227, 228 and the entries relating thereto shall be omitted;
- (b) in Schedule II – 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1st day of April, 2022.

[G.O. Ms. No. 51, Commercial Taxes and Registration (B1), 1st April 2022,
Panguni 18, Pilava, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/205(h-2)/2022.

In exercise of the powers conferred by sub-section (1) of Section 11 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, hereby exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the State tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3	6904 10 00	Building bricks	3%	1
4	6905 10 00	Earthen or roofing tiles	3%	1

Explanation. –

(i) For the purposes of this notification, “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and the rules made thereunder.

2. This notification shall come into force on the 1st day of April, 2022.

[G.O. Ms. No. 52, Commercial Taxes and Registration (B1), 1st April 2022,
Panguni 18, Pilava, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/205(h-3)/2022.

In exercise of the powers conferred by sub-section (2) of Section 23 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/212(g-2)/2019, published at pages 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 7th March, 2019, namely:-

AMENDMENTS

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

"4	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5	6901 00 10	Bricks of fossil meals or similar siliceous earths
6	6904 10 00	Building bricks
7	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1st day of April, 2022.

*[G.O. Ms No. 53, Commercial Taxes and Registration (B1), 1st April 2022,
Panguni 18, Pilava, Thiruvalluvar Aandu-2053.]*

No. II(2)/CTR/205(h-4)/2022.

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 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/212(g-4)/2019, published at pages 4-5 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 7th March, 2019, namely:-

AMENDMENTS

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"4	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5	6901 00 10	Bricks of fossil meals or similar siliceous earths
6	6904 10 00	Building bricks
7	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1st day of April, 2022.

B. JOTHI NIRMALASAMY,
Secretary to Government.