



**TAMIL NADU
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CHENNAI, TUESDAY, DECEMBER 13, 2022
Karthigai 27, Subakiruthu, Thiruvalluvar Aandu-2053

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**

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

(No. 13/2022-TNGST/PP2/GST-15/20/2022, Chennai, Tuesday, December 13, 2022, Karthigai 27, Subakiruthu, Thiruvalluvar Aandu-2053.)

No. VI(1)/559(e)/2022.

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 further amendment in the notification of the Commissioner of State Tax, No. 3/2021-TNGST/PP2/GST-15/11/2021, dated the 31st March, 2021, published in the *Tamil Nadu Government Gazette* Extraordinary, Part VI—Section 1, vide No. 187 in No. VI(1)/103(a)/2021, dated the 31st March, 2021, namely:—

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

Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvallur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.

DHEERAJ KUMAR,
*Principal Secretary/
Commissioner of State Tax.*