



TAMIL NADU GOVERNMENT GAZETTE

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No. 1] CHENNAI, TUESDAY, JANUARY 2, 2024
Margazhi 17, Sobakiruthu, Thiruvalluvar Aandu-2054

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.

[G.O. Ms. No. 1, Commercial Taxes and Registration (B1), 2nd January 2024,
Margazhi 17, Sobakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/A/2024.

In exercise of the powers conferred by section 168A of Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act) and in partial modification to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 28th May, 2020, and No.II(2)/CTR/289(c-4)/2021, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 11th May, 2021 and No.II(2)/CTR/573(c-3)/2022, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 8th July, 2022 and No.II(2)/CTR/351(a-6)/2023, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 5th April, 2023, the Governor of Tamil Nadu, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
 - (ii) for the financial year 2019-20, up to the 31st day of August, 2024.
2. This notification shall be deemed to have come into force on 28th day of December, 2023.

B. JOTHI NIRMALASAMY,
Secretary to Government.