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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 NOTIFICATIONS

[G.O. Ms. No.179, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-1)/2026.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1016(b-1)/2025, published at Pages 1-58 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 17th September, 2025, namely: -

AMENDMENTS.

In the said notification, -

(a) in Schedule I – 2.5%,

(i) against S.No. 237, for the entry in column (3), the following entry shall be substituted, namely: -

"All goods i.e. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled.

Explanation. – This entry includes, sea-weed extract based bio-stimulants, as registered under Schedule VI to the Fertiliser (Inorganic, Organic or Mixed) (Control) Order, 1985.";

(ii) after S. No. 272 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"272A.	4012	Retreaded tractor tyres";

(b) in Schedule II – 9%, against S. No. 138, for the entry in column (3), the following entry shall be substituted, namely:-

"Retreaded or used pneumatic tyres of rubber (other than retreaded tractor tyres); solid or cushion tyres, tyre treads and tyre flaps, of rubber".

2. This notification shall be deemed to have been come into force on the 1st day of November, 2026.

[G.O. Ms. No.180, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-2)/2026.

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), 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 makes the following amendments in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1016(b-2)/2025, published at pages 58-69 in Part II—section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 17th September, 2025, namely:-

AMENDMENT.

In the said notification, in Schedule, after S. No. 87 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"87A.	1211 90 13	Psyllium seeds (Isobgul/Isobgol)".

2. This notification shall be deemed to have been come into force from 1st November, 2026.

[G.O. Ms. No.181, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-3)/2026.

In exercise of the powers conferred by sub-section (3) of section 9 of the TamilNadu 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 notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-7)/2017, published at pages 80-81 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely: -

AMENDMENTS.

In the said notification, in the Table, -

(i) after S. No. 2 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	*(2)*	*(3)*	*(4)*	*(5)*
"2A.	1518	Used cooking oil	Any unregistered person	Any registered person";

(ii) after S. No. 3A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	*(2)*	*(3)*	*(4)*	*(5)*
"3B.	3915	Waste and scrap of plastics	Any unregistered person	Any registered person
3C.	4004	Waste and scrap of tyres	Any unregistered person	Any registered person";

(iii) after S. No. 8 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	*(2)*	*(3)*	*(4)*	*(5)*
"9.	8549	Electrical and electronics waste and scrap	Any unregistered person	Any registered person".

2. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

[G.O. Ms. No.182, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-4)/2026.

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), 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 makes the following further amendments in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-5)/ 2018), dated the 31st December, 2018, published at pages 3-4 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary dated the 31st December, 2018, namely:-

AMENDMENT.

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Appendix 4B of Handbook of Procedures, as amended by the Directorate General of Foreign Trade from time to time;".

2. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

[G.O. Ms. No.183, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-5)/2026.

In exercise of the powers conferred by sub-sections (1), (3), and (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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, dated the 29th June, 2017 published at pages 85-119 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(a) in the Table, -

(i) against serial number 7, in column (3), -

(A) against item (i), in column (5), the following entry shall be substituted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. hotel accommodation service procured from another supplier of hotel accommodation service), has not been taken [Please refer to *Explanation* No. (iv)].

Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' books a hotel accommodation from 'B' for ₹7,000 per unit per day. 'B', for supplying the said service, procures hotel accommodation service from another supplier 'C' for ₹10,000 per unit per day. 'C' charges 'B' State tax at the rate of 9% (₹900). 'B' charges 'A' State tax at the rate of 2.5%, 'B' shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of ₹250 (2.5% of ₹10,000) and not ₹900.";

(B) against item (ii), in column (5), the following entry shall be substituted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of restaurant service other than at specified premises), has not been taken [Please refer to *Explanation* No. (iv)]";

(C) against item (iii), in column (5), the following entry shall be substituted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of inputs and input services in the same line of business (i.e. supply of goods, being food or any other article for human consumption or any drink, whether in trains or at platforms, procured from Indian Railways or IRCTC or their licensees), has not been taken [Please refer to *Explanation* No. (iv)]";

(D) against item (iv), in column (5), the following entry shall be substituted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. Outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to *Explanation* No. (iv)]

Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.";

(E) against item (v), in column (5), the following entry shall be substituted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to *Explanation* No. (iv)]

Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for a composite supply of outdoor catering together with renting of premises at premises other than specified premises, for a wedding function for ₹1,00,000. 'B', for supplying the said service, engages 'C', another outdoor catering service provider, for ₹60,000. 'C' charges 'B' State tax at the rate of 9% (₹5,400). 'B' charges 'A' State tax at the rate of 2.5% (₹2,500), 'B' shall be entitled to take input tax credit on the input service in the same line of business, i.e. outdoor catering service supplied by 'C', only to the extent of ₹1500 (2.5% of ₹60,000) and not ₹5,400.";

(ii) against serial number 8, after item (via) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(vib) Transport of passengers by any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider), has not been taken. [Please refer to *Explanation* No. (iv)] **Provided further** that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken. **Illustration:** 'A' engages 'B' for transportation of passengers from New Delhi to Gaya in an electrically operated vehicle for Rs. 1000. 'B', for supplying the said service, hires an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' State tax at the rate of 9% (Rs. 72). If 'B' charges 'A' State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	Or	
	9	-";

(iii) against serial number 10, after item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ib) Renting of any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to Explanation No. (iv)] **Provided further** that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken. **Illustration:** 'A' engages 'B' for renting of electrically operated vehicle for transportation of passengers for Rs. 1000. 'B', for supplying the said service, rents an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' State tax at the rate of 9% (Rs. 72). If 'B' charges 'A' State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	Or	
	9	-
"(ic) Renting of any electrically operated vehicle for transportation of goods where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of goods by an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to *Explanation* No. (iv)] **Provided further** that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken. **Illustration:** 'A' engages 'B' for renting of electrically operated vehicle for transportation of goods for Rs. 1000. 'B', for supplying the said service, rents an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' State tax at the rate of 9% (Rs. 72). If 'B' charges 'A' State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	Or	
	9	-";

(iv) against serial number 12, for item (iii) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	*(4)*	*(5)*
"(iii) Delivery services, other than (i) and (ii) above, (a) supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Tamil Nadu Goods and Services Tax Act, 2017 (b) in relation to goods, where such goods are supplied through an electronic commerce operator.	2.5	Provided that credit of input tax charged on goods and services used in supplying delivery service has not been taken [Please refer to *Explanation* No. (iv)].";

b) paragraph 3 shall be omitted;

c) in paragraph 4, relating to Explanation,

(i) for clause (xxxx), the following clause shall be substituted: -

'(xxxx) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called;'

(ii) after clause (xxxxiv), the following clause shall be inserted, namely:-

'(xxxxv) "electrically operated vehicle" means a road vehicle which runs solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such vehicle and shall include E- bicycles;'.

2. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

[G.O. Ms. No.184, Commercial Taxes and Registration (B1), 18th November 2026,
கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-6)/2026.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-15)/2017, dated the 29th June, 2017 published at pages 119-143 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,

(a) in the Table -

(i) against serial number 15, in column (3), after item (a), the following item shall be inserted, namely: -

"(aa) air, in a helicopter on seat share basis, embarking from or terminating in an airport including a helipad located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura or at Bagdogra located in West Bengal";

(ii) against serial number 18, in column (3), the explanation shall be omitted;

(iii) against serial number 21A, in column (3), after clause (f), the following explanation shall be inserted, namely: -

"Explanation.- Nothing contained in this entry shall apply to services provided by a goods transport agency in relation to goods, where such goods are supplied through an electronic commerce operator.";

(iv) against serial number 24B, in column (3), the following shall be substituted, namely: -

"Services by way of storage or warehousing of cereals, pulses, fruits, vegetables, and seeds meant for sowing";

(v) after serial number 31A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	*(2)*	*(3)*	*(4)*	*(5)*
"31AA	Heading 9971 or Heading 9991	Services by Seamen's Provident Fund Organisation to persons governed by the Seamen's Provident Fund Act, 1966 (Central Act 4 of 1966).	Nil	Nil";

(vi) after serial number 42 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	*(2)*	*(3)*	*(4)*	*(5)*
"42A	Heading 9973	Services by way of grant of exclusive right of way or access, license and authority to demand, collect and appropriate toll fee by the Central Government, State Government, Union Territory, Local Authority, Governmental Authority or Government Entity.	Nil	Nil";

(vii) after serial number 54 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"54A	Heading 9986	Services by way of curing of coffee supplied to coffee cultivators. Explanation - For the purposes of this entry, "curing" shall have the same meaning as assigned to it in clause (d) of section 3 of the Coffee Act, 1942 (Central Act 7 of 1942).	Nil	Nil";

(b) in paragraph 2,

(i) for clause (ze), the following clause shall be substituted: -

'(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called.'

(ii) after clause (zzc), the following clause shall be inserted, namely: -

'(zzca) "seed" means any plant material, including seedlings, tubers, bulbs, rhizomes, roots, cuttings, all types of grafts, tissue culture plantlets, and other vegetatively propagated material, used or intended for use in propagation or sowing, and includes –

(i) seeds of cereals, coarse cereals, pulses, oilseeds, fibre crops, forage and fodder crops, green manures, sugar crops;

(ii) seeds of fruits, vegetables, spices, flower crops, ornamental crops and plantation crops; and

(iii) planting material.'.

2. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

[G.O. Ms. No.185, Commercial Taxes and Registration (B1), 18th November 2026,
கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/892(a-7)/2026.

In exercise of the powers conferred by sub-section (3) 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 notification of the Commercial Taxes and Registration Department Notification No.II(2)CTR/532(d-16)/2017, dated the 29th June, 2017 published at pages 143-146 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENT.

In the said notification, in the Table, against serial number 15, in column (3), for the figure "6", the figure "9" shall be substituted.

2. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

[G.O. Ms. No.186, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/ 892(a-8)/2026.

In exercise of the powers conferred by sub-section (5) 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 notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-20)/2017, dated the 29th June, 2017 published at pages 147-148 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENT.

In the said notification, for clause (v), the following clause shall be substituted, namely: –

"(v) Delivery services, other than postal and courier services, except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the Tamil Nadu Goods and Services Tax Act, 2017.".

2. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

[G.O. Ms. No.187, Commercial Taxes and Registration (B1), 18th November 2026, கார்த்திகை 2, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/ 892(a-9)/2026.

In exercise of the powers conferred by 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, hereby notifies the following class of registered person, namely: -

(i) Concessionaire under a concession agreement, who supplies operation and maintenance services to the concessioning authority during the concession period,

as the registered persons, who shall pay state tax on the supply of such operation and maintenance services on the amount charged or debited from the Escrow Account, maintained in accordance with the concession agreement, towards operation and maintenance expenses incurred by such registered persons, in a tax period in which such expenditure is so charged or debited.

2. *Explanation*:- For the purpose of this notification,-

(i) "Concession Agreement" means an agreement entered into between a concessionaire and the concessioning authority under the Toll-Operate-Transfer model, whereby the concessionaire is granted the exclusive rights to demand, collect and appropriate toll in respect of a road or highway and is required to operate and maintain such road or highway during the concession period where the concessionaire is required to pay the concession fee upfront;

(ii) "Concessioning authority" means the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity which enters into the Concession Agreement.

3. This notification shall be deemed to have been come into force with effect from the 1st day of November, 2026.

J. KUMARAGURUBARAN,
Secretary to Government.

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ON BEHALF OF THE GOVERNMENT OF TAMIL NADU