



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Aippasi 29, Hevilambi, Thiruvalluvar Aandu-2048

## 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

RETURN FILING PROCEDURE FOR REGISTERED PERSONS HAVING AGGREGATE TURNOVER OF UPTO  
1.5 CRORE RUPEES UNDER THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O. Ms. No. 165, Commercial Taxes and Registration (B1), 15th November 2017, Aippasi 29,  
Hevilambi, Thiruvalluvar Aandu-2048.]

#### No. II(2)/CTR/935(b-1)/2017.

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, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

SI No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31st December, 2017
2	October - December, 2017	15th February, 2018
3	January - March, 2018	30th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

## WAIVER OF LATE FEE PAYABLE UNDER SECTION 47 OF THE ACT

[G.O. Ms. No. 166, Commercial Taxes and Registration (B1), 15th November 2017, Aippasi 29,  
Hevilambi, Thiruvalluvar Aandu-2048.]

**No. II(2)/CTR/935(b-2)/2017.**

In exercise of the powers conferred by section 128 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 the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

## EXEMPTION FROM OBTAINING REGISTRATION FOR SUPPLIES MADE THROUGH ELECTRONIC COMMERCE OPERATOR UNDER THE ACT.

[G.O. Ms. No. 167, Commercial Taxes and Registration (B1), 15th November 2017, Aippasi 29,  
Hevilambi, Thiruvalluvar Aandu-2048.]

**No. II(2)/CTR/935(b-3)/2017.**

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) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act, through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

## PAYMENT OF TAX AT THE TIME OF ISSUANCE OF INVOICE UNDER THE ACT.

[G.O. Ms. No. 168, Commercial Taxes and Registration (B1), 15th November 2017, Aippasi 29,  
Hevilambi, Thiruvalluvar Aandu-2048.]

**No. II(2)/CTR/935(b-4)/2017.**

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) (hereafter in this notification referred to as the said Act) and in supercession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/858(a-3)/2017, published at page 2 in Part II-section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 13th October, 2017, except as respects things done or omitted to be done before such supercession, the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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AMENDMENTS TO THE EXTENSION OF TIME LIMIT FOR FILING OF FORM GSTR-4 UNDER THE ACT.

*[G.O. Ms. No. 169, Commercial Taxes and Registration (B1), 15th November 2017, Aippasi 29,  
Hevilambi, Thiruvalluvar Aandu-2048.]*

**No. II(2)/CTR/935(b-5)/2017.**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following amendments in the Notification No. 10/2017 [Rc.085/2016/Taxation/A1], dated the 13th October, 2017, issued by the Commissioner of State Tax, Government of Tamil Nadu, namely:-

In the said notification, for the words, figures and letters "the 15th day of November, 2017", the words, figures and letters "the 24th day of December, 2017" shall be substituted.

Dr. C. CHANDRAMOULI,  
*Additional Chief Secretary to Government (FAC).*