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Maasi 5, 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

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 20, Commercial Taxes and Registration (B1), 17th February 2022, Maasi 5, Pilava, Thiruvalluvar Aandu-2053.]

No.II(2)CTR/90(b-1)/2022.

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 amendments further to amend the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119-143 in Part II--Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:—

AMENDMENTS.

In the said notification, in the TABLE,-

(i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(ii) against serial number 3A, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(iii) against serial number 15, in column (3), in the heading "Description of Services", after item (c), the following shall be inserted, namely,-

"Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).";

(iv) against serial number 17, in column (3), in the heading "Description of Services", after item (e), the following shall be inserted, namely,-

"Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017)."

2. This notification shall be deemed to have come into force with effect from 1st day of January, 2022.

[G.O. Ms. No. 21, Commercial Taxes and Registration (B1), 17th February 2022, Maasi 5, Pilava, Thiruvalluvar Aandu-2053.]

No.II(2)CTR/90(b-2)/2022.

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 amendments further to amend the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-20)/2017, published at pages 147-148 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

1. In the notification,-

(i) in clause (i), for the words "and motor cycle;", the words ", motor cycle, omnibus or any other motor vehicle;" shall be substituted;

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

"(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises."

2. In the said notification, in Explanation,-

(i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (Central Act 59 of 1988).", the words, brackets, numbers and figures," motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (Central Act 59 of 1988)." shall be substituted;

(ii) after item (b), the following shall be inserted namely,-

"(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

3. This notification shall be deemed to have come into force with effect from the 1st day of January, 2022.

[G.O. Ms. No. 22, Commercial Taxes and Registration (B1), 17th February 2022, Maasi 5, Pilava, Thiruvalluvar Aandu-2053.]

No.II(2)CTR/90(b-3)/2022.

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 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 number 225 and the entries relating thereto shall be omitted;

b. in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"171A1	64	Footwear of sale value not exceeding Rs.1000 per pair."

2. This notification shall be deemed to have come into force on the 1st day of January, 2022.

[G.O. Ms. No. 23, Commercial Taxes and Registration (B1), 17th February 2022, Maasi 5, Pilava, Thiruvalluvar Aandu-2053.]

No.II(2)CTR/90(b-4)/2022.

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub Section (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 amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the TABLE, against serial number 3,-

(1) in column (3),in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;

(2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;

(3) in column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2022.

B. JOTHI NIRMALASAMY,
Secretary to Government.

Verified RealEstate

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