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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

THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

[G.O. Ms.No.138, Commercial Taxes and Registration (B1), 30th September 2026, புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-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/532(d-4)/2017 dated the 29th June, 2017 published at pages 3-68 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification,

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; *Explanation:* "specified actionable claim" as defined in section 2(102A) of the TNGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;";

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the Explanation, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (Central Act 14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall be deemed to have been come into force with effect from the 1st day of October, 2023.

[G.O. Ms.No.139, Commercial Taxes and Registration (B1), 30th September 2026,
புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-2)/2026.

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 further amendments in the notification of 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 the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

"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 transport from New Delhi to Jaipur in a motor cab for Rs.1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs.800. 'C' charges 'B' State tax at the rate of 6% (Rs. 48). 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. 48.";

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

"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 transport from New Delhi to Jaipur in a motor cab for Rs.1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs.800. 'C' charges 'B' State tax at the rate of 6% (Rs. 48). 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. 48.";

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words " totalisator or a license to" , the words "licensing a" shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have been come into force with effect from the 20th day of October, 2023.

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[G.O. Ms.No.140, Commercial Taxes and Registration (B1), 30th September 2026, புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-3)/2026.

In exercise of the powers conferred under 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, notifies the following supplies under the said sub-section, namely:—

(i) supply of online money gaming;

(ii) supply of online gaming, other than online money gaming; and

(iii) supply of actionable claims in casinos.

2. This notification shall be deemed to have been come into force with effect from the 1st day of October, 2023.

[G.O. Ms.No.141, Commercial Taxes and Registration (B1), 30th September 2026, புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-4)/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) (hereinafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment in the notification of the Commercial Taxes and Registration Department, Notification No.II(2)/CTR/935(b-4)/2017, dated the 15th November, 2017 published at page 2 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 15th November, 2017, namely:-

AMENDMENTS.

In the said notification, with effect from the 1st day of October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words and figures ", other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act," shall be inserted.

[G.O. Ms.No.143, Commercial Taxes and Registration (B1), 30th September 2026, புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-5)/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, dated the 17th September, 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,

(i) in Schedule III-

(a) after S. No. 12 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"13	Any Chapter	Specified actionable claim; *Explanation:* "specified actionable claim" as defined in section 2(102A) of the TNGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

2. This notification shall be deemed to have been come into force with effect from the 22nd day of September, 2025.

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[G.O. Ms.No.144, Commercial Taxes and Registration (B1), 30th September 2026,
புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-6)/2026.

In exercise of the powers conferred by 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 amendments in the notification of the Commercial Taxes and Registration Department, Notification No.II(2)/CTR/726(d-3)/2026, dated the 30th September, 2026 published at page 3 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 30th September, 2026, namely: —

AMENDMENTS.

In the said notification, after clause (iii), the following clause shall be inserted, namely: —

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared : -

TABLE

S. No.	*Chapter / Heading / Sub-heading / Tariff item*	*Description of Goods*
(1)	*(2)*	*(3)*
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation. - For the purposes of this clause, —

(a). "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;

(b). where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(c). where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(d). where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

(e). "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);

(f). the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."

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

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[G.O. Ms.No.146, Commercial Taxes and Registration (B1), 30th September 2026,
புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. II(2)/CTR/726(d-7)/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, dated the 17th September, 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 the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"4A.	2403 19 21, 2403 19 29	Biris;";

(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.";

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

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

J. KUMARAGURUBARAN,
Secretary to Government.

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