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GOVERNMENT OF TAMIL NADU
2026

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Rs. 3.20 Paise.

TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 432] CHENNAI, SATURDAY, OCTOBER 3, 2026
Purattasi 16, Parabhava, Thiruvalluvar Aandu–2057

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

[G.O. Ms.No.142, Commercial Taxes and Registration (B1), 30th September 2026, புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. SRO A-17(C-1)/2026.

In exercise of the powers conferred by section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement. -(1) These rules may be called the Tamil Nadu Goods and Services Tax (Amendment) Rules, 2026.

(2) Save as otherwise provided in these rules, they shall be deemed to have been come into force with effect from the 1st day of October, 2023.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:–

"(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant"), except–

(i) a non-resident taxable person;

(ii) a person required to deduct tax at source under section 51;

(iii) a person required to collect tax at source under section 52;

(iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017),

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shall, before applying for registration, declare his Permanent Account Number, State or Union territory in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor."

3. In the said rules, in rule 14, –

(i) in the heading, after the words "online recipient" the letters and words "or to a person supplying online money gaming from a place outside India to a person in India" shall be inserted;

(ii) in sub-rule (1), after the words "online recipient" the letters and words "or any person supplying online money gaming from a place outside India to a person in India" shall be inserted.

4. In the said rules, after rule 31A, the following rules shall be inserted, namely:-

"31B. Value of supply in case of online gaming including online money gaming.–Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.– Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

(i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or

(ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player."

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words "Provided that" the words "in cases involving supply of online money gaming or in cases" shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely: –

"64. Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.- Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof."

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures "section 14", the words, letters, brackets and figures "section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A," shall be substituted.

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8. In the said rules, in FORM GST REG-10, –

(i) for the heading, the following heading shall be substituted, namely—

"Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.";

(ii) in Part A, in the table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"(ii a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above"

(iii) in Part B, in the table, —

(a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

"2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3	Uniform Resource Locators (URLs) of the website/platform/name of the application, etc, as applicable through which online money gaming or online information and database access or retrieval services are provided: 1. 2. 3."	

(b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

"7	Declaration *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.* *I, _.....hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory(in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.* Signature Place: Name of Authorised Signatory: Date: Designation:"

(iv) in the Instructions, in item 2, after the words and figures "section 14", the words and figures "or section 14A, as the case may be," shall be inserted.

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9. In the said rules, for FORM GSTR-5A, the following form shall be substituted namely:–

"FORM GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person located outside India to a person in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -
   (b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period: Month - ———Year –
   4(a) ARN:
   4(b) Date of ARN:
5. Taxable outward supplies of online information and database access or retrieval services made to non-taxable online recipient in India

(Amount in Rupees)

Place of supply (State/UT)	*Rate of tax*	*Taxable value*	*Integrated tax*	*Cess*
1	2	3	4	5

5A. Amendments to taxable outward supplies of online information and database access or retrieval services to non-taxable online recipient in India

(Amount in Rupees)

Month	*Place of supply (State/UT)*	*Rate of tax*	*Taxable value*	*Integrated tax*	*Cess*
1	2	3	4	5	6

5B. Taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

GSTIN	*Taxable Value*
1	2

5C. Amendments to the taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

Month	*Original GSTIN*	*Revised GSTIN*	*Taxable value*
1	2	3	4

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5D. Supplies of online money gaming made to a person in India

(Amount in Rupees)

Place of supply (State/UT)	*Rate of tax*	*Taxable value*	*Integrated tax*	*Cess*
1	2	3	4	5

5E. Amendments to supplies of online money gaming made to a person in India

(Amount in Rupees)

Month	*Place of supply (State/UT)*	*Rate of tax*	*Taxable value*	*Integrated tax*	*Cess*
1	2	3	4	5	6

6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	*Description*	*Place of supply (State/UT)*	*Amount due (Interest/ Other)*	
			Integrated tax	*Cess*
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

7. Tax, interest, and any other amount payable and paid

(Amount in Rupees)

Sr. No.	*Description*	*Amount payable*		*Debit entry no.*	*Amount paid*	
		Integrated Tax	*Cess*		*Integrated Tax*	*Cess*
1	*2*	*3*	*4*	*5*	*6*	*7*
1.	Tax Liability (based on Table 5, 5A, 5D and 5E)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place: Name of Authorised Signatory

Date: Designation /Status"

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[G.O. Ms.No.145, Commercial Taxes and Registration (B1), 30th September 2026,
புரட்டாசி 13, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. SRO A-17(C-2)/2026.

In exercise of the powers conferred by section 164 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 rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. (1) These rules may be called as the Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2026.

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

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 31C, the following rule shall be inserted, namely: —

"31D. Value of supply of goods on basis of retail sale price. -(1) Notwithstanding anything contained in the provisions of this Chapter, the value of supply of 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, shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely: -

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

(2). The amount of applicable tax referred to in sub-rule (1) shall be determined in the following manner, namely: —

Tax amount = (Retail sale price X tax rate in % of applicable taxes) / (100+ sum of applicable tax rate).

Explanation.— For the purposes of this rule, —

(a) "applicable tax" means IGST or CGST or SGST or UTGST as the case may be.

(b) "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;

(c) 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;

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(d) 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;

(e) 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.".

3. In the said rules, in rule 86B, in the first proviso, after clause (e), the following clause shall be inserted, namely: —

"(f) the registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods specified under rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price:".

J. KUMARAGURUBARAN,
Secretary to Government.

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