



TAMIL NADU GOVERNMENT GAZETTE

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Panguni 3, Vikari, Thiruvalluvar Aandu-2051

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

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No. 61, Commercial Taxes and Registration (B1), 16th March 2020, Panguni 3,
Vikari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/197(k)/2020.

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 referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of Section 381 of the Companies Act, 2013 (Central Act 18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the Tamil Nadu Goods and Services Tax Rules, 2017.

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practising Chartered Accountant in India or a firm or a Limited Liability Partnership of practising Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

Ka. BALACHANDRAN,
Principal Secretary to Government.