



**TAMIL NADU  
GOVERNMENT GAZETTE  
EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 386]

CHENNAI, FRIDAY, JULY 8, 2022  
Aani 24, Subakiruthu, 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

AMENDMENT TO NOTIFICATIONS

[G.O. Ms. No. 103, Commercial Taxes and Registration (B1), 8th July 2022,  
Aani 24, Subakiruthu, Thiruvalluvar Aandu-2053.]

**No. II(2)/CTR/573(c-1)/2022.**

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, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/301(f-2)/2019, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 23rd April, 2019, namely:-

AMENDMENT.

In the said notification, in the second paragraph, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tamil Nadu Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.”.

2. This notification shall be deemed to have come into force with effect from the 5th day of July, 2022.

[G.O. Ms. No.104, Commercial Taxes and Registration (B1), 8th July 2022,  
Aani 24, Subakiruthu, Thiruvalluvar Aandu-2053.]

**No. II(2)/CTR/573(c-2)/2022.**

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), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th December, 2017, namely:-

AMENDMENT.

In the said notification, in the sixth proviso, for the figures, letters and words “30th day of June, 2022”, the figures, letters and words “28th day of July, 2022” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 5th day of July, 2022.

[ 1 ]

[G.O. Ms. No. 105, Commercial Taxes and Registration (B1), 8th July 2022,  
Aani 24, Subakiruthu, Thiruvalluvar Aandu-2053.]

**No. II(2)/CTR/573(c-3)/2022.**

In exercise of the powers conferred by Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act) and in partial modification to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 28th May, 2020 and No. II(2)/CTR/289(c-4)/2021, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 11th May, 2021, the Governor of Tamil Nadu, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under sub-section (10) of Section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of Section 73 of the said Act for issuance of order under sub-section (9) of Section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under Section 54 or Section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

B. JOTHI NIRMALASAMY,  
*Secretary to Government.*