ABSTRACT
- Waiver of late fee payable under section 47 – Amendment - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.101
Dated: 26.6.2020
Aani 12
Thiruvalluvar Aandu 2051
Read:

G.O. (Ms) No.7, Commercial Taxes and Registration (B1) Department, dated 23.1.2018.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th June, 2020.

(BY ORDER OF THE GOVERNOR)

Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT

To
The Principal Secretary/Commissioner of State Tax, Chepauk, Chennai-5.
(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th June, 2020 and to send 100 copies to the Government and 500 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)
All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal Secretary/Commissioner of State Tax, Chennai-5).

Copy to:
The Chief Minister’s Office, Chennai – 9.
All Secretaries to Government, Chennai – 9.
(To communicate to all Heads of the Departments under their control)
The Accountant General (Accounts and Entitlements), Chennai-18 (By name).
The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)
NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).
SF/SC.

//Forwarded/By Order//

SECTIONS OFFICER
ANNEXURE.
NOTIFICATION.

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/79(h-1)/2018, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 23rd January, 2018, namely:-

AMENDMENT.

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely:–

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in FORM GSTR-1 by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

<table>
<thead>
<tr>
<th>Sl. No. (1)</th>
<th>Month/ Quarter (2)</th>
<th>Dates (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>March, 2020</td>
<td>10th day of July, 2020</td>
</tr>
<tr>
<td>2.</td>
<td>April, 2020</td>
<td>24th day of July, 2020</td>
</tr>
<tr>
<td>3.</td>
<td>May, 2020</td>
<td>28th day of July, 2020</td>
</tr>
<tr>
<td>4.</td>
<td>June, 2020</td>
<td>05th day of August, 2020</td>
</tr>
<tr>
<td>5.</td>
<td>January to March, 2020</td>
<td>17th day of July, 2020</td>
</tr>
<tr>
<td>6.</td>
<td>April to June, 2020</td>
<td>03rd day of August, 2020.”</td>
</tr>
</tbody>
</table>

Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT

//True copy//

SECTION OFFICER

[Signature]