ABSTRACT
Goods and Services Tax - Tamil Nadu Goods and Services Tax Rules, 2017 – To specify the class of persons, other than individuals who shall undergo authentication of Aadhaar, in order to be eligible for registration – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT
G.O. (Ms) No.75
Dated: 13.4.2020
Panguni 31
Thiruvallur Aandu 2051

ORDER:
The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13th April, 2020.

(BY ORDER OF THE GOVERNOR)

Ka. BALACHANDRAN
PRINCIPAL 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 13th April, 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 Accountant General (Audit-I) / (Audit-II), Tamil Nadu
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//

SECTION OFFICER

13.4.2020
ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (6C) of section 25 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 notifies the date of coming into force of this notification as the date, from which the -

(a) Authorised signatory of all types;

(b) Managing and Authorised partners of a partnership firm; and

(c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

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

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True copy/