ABSTRACT

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.98

Dated: 26.6.2020
Aani 12
Thiruvalluvar Aandu 2051

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 Accountant General (Audit-I) / (Audit-II), Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai – 18.
The Commercial Taxs and Registration (B2) Department, Chennai–9. (for paper placing) NIC, Chennai–9 (to host the G.O. on www.tngov.in).
SF/SC.

//Forwarded/By Order//

SECTION OFFICER

26/6/2020
ANNEXURE.

NOTIFICATION.

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. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Seventh Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 01st day of April, 2020.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Section under which composition levy is opted</th>
<th>Category of registered persons</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(1A)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Manufacturers, other than manufacturers of such goods as may be notified by the Government</td>
<td>half per cent. of the turnover in the State or Union territory</td>
</tr>
<tr>
<td>2.</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</td>
<td>two and a half per cent. of the turnover in the State or Union territory</td>
</tr>
<tr>
<td>3.</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10</td>
<td>half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory</td>
</tr>
<tr>
<td>4.</td>
<td>Sub-section (2A) of section 10</td>
<td>Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10</td>
<td>three per cent. of the turnover of supplies of goods and services in the State or Union territory.</td>
</tr>
</tbody>
</table>

Dr. BEELA RAJESH
SECRETARY TO GOVERNMENT

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SECTION OFFICER