

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

No. 196]

CHENNAI, WEDNESDAY, JUNE 28, 2017
Aani 14, Hevilambi, Thiruvalluvar Aandu-2048**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

*[G.O. Ms. No. 55, Commercial Taxes and Registration (B1) 28th June 2017,
[Aani 14, Hevilambi, Thiruvalluvar Aandu, 2048.]***No. II(2)/CTR/532(b-1)/2017.**

In exercise of the powers conferred by sub-section (3) of Section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby appoints the 28th day of June, 2017, as the date on which the provisions of Sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

NOTIFICATION - II.

*[G.O. Ms. No. 55, Commercial Taxes and Registration (B1) 28th June 2017,
[Aani 14,, Hevilambi, Thiruvalluvar Aandu, 2048.]***No. II(2)/CTR/532(b-2)/2017.**

In exercise of the powers conferred by section 146 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 www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.- For the purposes of this notification, "www.gst.gov.in" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of Section 8 of the Companies Act, 2013 (Central Act 18 of 2013).

2. This notification shall come into force on the 28th day of June, 2017.

NOTIFICATION - III.

*[G.O. Ms. No. 55, Commercial Taxes and Registration (B1) 28th June 2017,
[Aani 14, Hevilambi Thiruvalluvar Aandu, 2048.]*

No. II(2)/CTR/532(b-3)/2017.

In exercise of the powers conferred by sub-section (2) of Section 23 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 specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of Section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 28th day of June, 2017.

Dr. C. CHANDRAMOULI,
Additional Chief Secretary to Government (FAC).