



# TAMIL NADU GOVERNMENT GAZETTE

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Aavani 30, 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.

WAIVER OF LATE FEE PAYABLE UNDER SECTION 47 OF THE ACT

*[G.O. Ms. No. 105, Commercial Taxes and Registration (B1), 15th September 2017, Aavani 30, Hevilambi,  
Thiruvalluvar Aandu-2048.]*

#### **No. II(2)/CTR/783(c-1)/2017.**

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 waives the late fee payable under Section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the month of July, 2017 by the due date.

2. This notification shall be deemed to have come into force with effect from the 1st day of September, 2017.

#### EXEMPTION FROM OBTAINING REGISTRATION BY CASUAL TAXABLE PERSONS MAKING INTER-STATE TAXABLE SUPPLIES OF HANDICRAFT GOODS UNDER THE ACT

*[G.O. Ms. No. 106, Commercial Taxes and Registration (B1), 15th September 2017, Aavani 30, Hevilambi,  
Thiruvalluvar Aandu-2048.]*

#### **No. II(2)/CTR/783(c-2)/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 casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Tamil Nadu Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No.8/2017 – Integrated Tax dated the 14th September, 2017 published in the *Gazette of India*, Extraordinary, Part II—Section 3, Sub-section (i) vide number G.S.R.1156(E), dated the 14th September, 2017.

*Explanation* - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

TABLE

| Sl. No.<br>(1) | Products<br>(2)   | HSN Code<br>(3)                    |
|----------------|---|------------------------------------|
| 1.             | Leather articles (including bags, purses, saddlery, harness, garments)  | 4201, 4202, 4203                   |
| 2.             | Carved wood products (including boxes, inlay work, cases, casks)  | 4415, 4416                         |
| 3.             | Carved wood products (including table and kitchenware)  | 4419                               |
| 4.             | Carved wood products  | 4420                               |
| 5.             | Wood turning and lacquer ware   | 4421                               |
| 6.             | Bamboo products [decorative and utility items]  | 46                                 |
| 7.             | Grass, leaf and reed and fibre products, mats, pouches, wallets   | 4601, 4602                         |
| 8.             | Paper mache articles  | 4823                               |
| 9.             | Textile (handloom products)   | including 50, 58, 62, 63           |
| 10.            | Textiles hand printing  | 50, 52, 54                         |
| 11.            | Zari thread   | 5605                               |
| 12.            | Carpet, rugs and durries  | 57                                 |
| 13.            | Textiles hand embroidery  | 58                                 |
| 14.            | Theatre costumes  | 61, 62, 63                         |
| 15.            | Coir products (including mats, mattresses)  | 5705, 9404                         |
| 16.            | Leather footwear  | 6403, 6405                         |
| 17.            | Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)        | 6802                               |
| 18.            | Stones inlay work   | 68                                 |
| 19.            | Pottery and clay products, including terracotta   | 6901, 6909, 6911, 6912, 6913, 6914 |
| 20.            | Metal table and kitchen ware (copper, brass ware)   | 7418                               |
| 21.            | Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74 | 8306                               |
| 22.            | Metal bidriware   | 8306                               |
| 23.            | Musical instruments   | 92                                 |
| 24.            | Horn and bone products  | 96                                 |
| 25.            | Conch shell crafts  | 96                                 |
| 26.            | Bamboo furniture, cane/Rattan furniture   |                                    |
| 27.            | Dolls and toys  | 9503                               |
| 28.            | Folk paintings, madhubani, patchitra, Rajasthani miniature  | 97                                 |

## BRINGING INTO FORCE OF SUB-SECTION (1) OF SECTION 51 OF THE ACT

[G.O. Ms. No. 107, Commercial Taxes and Registration (B1), 15th September 2017, Aavani 30, Hevilambi,  
Thiruvalluvar Aandu-2048.]

**No. II(2)/CTR/783(c-3)/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 18th day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act 21 of 1860);

(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government of Tamil Nadu.

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