



TAMIL NADU GOVERNMENT GAZETTE

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Margazhi 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.

RETURN FILING PROCEDURE FOR REGISTERED PERSONS HAVING AGGREGATE TURNOVER OF UPTO 1.5
CRORE RUPEES UNDER THE ACT.

[G.O.Ms.No. 185, Commercial Taxes and Registration (B1), 29th December 2017, Margazhi 14,
Hevilambi, Thiruvalluvar Aandu-2048.]

No. II(2)/CTR/1041(d-1)/2017.

In exercise of the powers conferred by Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/935(b-1)/2017, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Tamil Nadu, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10th January, 2018
2	October - December, 2017	15th February, 2018
3	January - March, 2018	30th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

FAILURE TO FURNISH THE RETURN IN **FORM GSTR-4** WAIVER OF LATE FEE PAYABLE
UNDER SECTION 47 UNDER THE ACT.

*[G.O.Ms.No. 186, Commercial Taxes and Registration (B1), 29th December 2017, Margazhi 14,
Hevilambi, Thiruvalluvar Aandu-2048.]*

No. II(2)/CTR/1041(d-2)/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) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of state tax in the said return is nil, the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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