



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 302]

CHENNAI, THURSDAY, SEPTEMBER 21, 2017
Purattasi 5, 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

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No. 111, Commercial Taxes and Registration (B1), 21st September 2017,
Purattasi 5, Hevilambi, Thiruvalluvar Aandu-2048.]

No. II(2)/CTR/793(c-1)/2017.

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-".

2. This notification shall come into force with effect from the 21st day of September, 2017.

[G.O. Ms. No. 112, Commercial Taxes and Registration (B1), 21st September 2017,
Purattasi 5, Hevilambi, Thiruvalluvar Aandu-2048.]

No. II(2)/CTR/793(c-2)/2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, after serial number 81 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"82	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil".

2. This notification shall come into force with effect from the 21st day of September, 2017.

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No. 113, Commercial Taxes and Registration (B1), 21st September 2017,
Purattasi 5, Hevilambi, Thiruvalluvar Aandu-2048.]

No. II(2)/CTR/793(c-3)/2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the state tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

2. This notification shall come into force with effect from the 21st day of September, 2017.

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