



# TAMIL NADU GOVERNMENT GAZETTE

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## 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

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

[G.O.Ms. No. 101, Commercial Taxes and Registration (B1), 6th August 2018,  
Aadi 21, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/695(d-1)/2018.

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 further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-11)/2017, published at Page 84 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, and last amended *vide* Commercial Taxes and Registration Department Notification No.II(2)/CTR/567(b)/2018, published in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2018, namely:-

#### AMENDMENT.

In the said notification, for the figures, letters and words "30th day of September, 2018", the figures, letters and words "30th day of September, 2019" shall be substituted.

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

[G.O.Ms. No. 102, Commercial Taxes and Registration (B1), 6th August 2018,  
Aadi 21, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/695(d-2)/2018.

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), the Governor of Tamil Nadu, on the recommendations of the Council, hereby specifies the persons who did not file the complete FORM GST REG-26 of the Tamil Nadu Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as "such taxpayers") till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:-

(i) The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the Central Government or State Government on or before the 31st August, 2018.

TABLE

1	Provisional ID	
2	Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number)	
3	Date on which token was shared for the first time	
4	Whether activated Part A of the aforesaid FORM GST REG-26	Yes/No.
5	Contact details of the taxpayer	
5a	Email id	
5b	Mobile	
6	Reason for not migrating in the system	
7	Jurisdiction of Officer who is sending the request	

(ii) On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto <https://www.gst.gov.in/> in the "Services" tab and filling up the application in FORM GST REG-01 of the Tamil Nadu Goods and Services Tax Rules, 2017.

(iii) After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.

(iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to [migration@gstn.org.in](mailto:migration@gstn.org.in):-

- (a) New GSTIN;
- (b) Access Token for new GSTIN;
- (c) ARN of new application;
- (d) Old GSTIN (PID).

(v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the Old GSTIN and inform such taxpayers.

(vi) Such taxpayers are required to log onto the common portal [www.gstn.gov.in](http://www.gstn.gov.in) using the Old GSTIN as "First Time Login" for generation of the Registration Certificate.

3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

Ka. BALACHANDRAN,  
Principal Secretary to Government.