



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

No.314]

CHENNAI, THURSDAY, SEPTEMBER 28, 2017  
Purattasi 12, Hevilambi, Thiruvalluvar Aandu-2048

**Part III—Section 1(a)**

**General statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.**

**NOTIFICATIONS BY GOVERNMENT**

**COMMERCIAL TAXES AND REGISTRATION DEPARTMENT**

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

*[G.O. Ms. No.121, Commercial Taxes and Registration (B1), 28th September 2017, Purattasi 12,  
Hevilambi, Thiruvalluvar Aandu-2048.]*

**No. SRO A-41(d)/2017**

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Tamil Nadu Goods and Services Tax (Fifth Amendment) Rules, 2017.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017,—

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31<sup>st</sup> October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

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- (v) in rule 120A, the marginal heading "**Revision of declaration in FORM GST TRAN-1**" shall be inserted;
- (vi) in **FORM GST REG-29**,-
- (a) for the heading, "**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**", the heading, "**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**" shall be substituted;
- (b) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be substituted.

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