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GOVERNMENT OF TAMIL NADU

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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

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

[G.O. Ms. No.144, Commercial Taxes and Registration (B1), 29th September 2025, புரட்டாசி 13, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. II(2)/CTR/1103(h-1)/2025.

In exercise of the powers conferred by sub-section (6) of Section 54 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 notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely : –

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Tamil Nadu Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

TABLE

S. No.	*Chapter/ Heading/ Sub-heading/ Tariff item*	*Description of Goods*
(1)	*(2)*	*(3)*
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation. –

(i) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

[G.O. Ms. No.145, Commercial Taxes and Registration (B1), 29th September 2025,
புரட்டாசி 13, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. II(2)/CTR/1103(h-2)/2025.

In exercise of the powers conferred by clause (iii) of sub-section (2) of Section 1 of the Tamil Nadu Goods and Services Tax (Amendment) Act, 2025 (34 of 2025), the Governor of Tamil Nadu hereby appoints the 1st day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section 2, sections 3 to 5, and sections 7 to 15 of the said Act, shall come into force.

SHILPA PRABHAKAR SATISH,
Secretary to Government.

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